

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 bylaw made by the Skeetchestn Indian Band, in the Province of
British Columbia, at a meeting held on the 13th day of June, 1994.

**SKEETCHESTN INDIAN BAND
ANNUAL TAX RATES BYLAW NO. 2, 1994**

Dated at Hull, Quebec

this 30th day of June 1994.


Dan E. Goodleaf
Deputy Minister

BAND COUNCIL OF THE SKEETCHESTN INDIAN BAND

ANNUAL TAX RATES BYLAW NO. 2, 1994

WHEREAS pursuant to section 11 of the SKEETCHESTN Indian Band Property Taxation Bylaw it is necessary for Band Council during each taxation year to enact a bylaw imposing the tax rate for each separate property class within each reserve:


NOW THEREFORE the Band Council of the SKEETCHESTN Indian Band enacts as follows:

1. Schedules I, II, III, IV, V and VI annexed hereto are hereby declared an integral part of this bylaw.
2. Council hereby establishes in Schedule "I" to this bylaw classes of property for the purposes of imposing property taxes and in Schedule "I" defines the types or uses of land or improvements, or both, to be included in each property class.
3. Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value of the land and improvements as determined in accordance with section 11 of the SKEETCHESTN Indian Band Property Taxation Bylaw.
4. (1) The actual value of the following land and improvements shall be determined using, and in accordance with, the rates prescribed in Schedules "II", "III", "IV" and "V":
 - (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunications, trolley coach, bus or electrical power corporation, but not including substations,
 - (b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way or other interest in reserve, or elsewhere on reserve,
 - (c) 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, including pumping equipment, compressor equipment, storage tanks and buildings,
 - (d) the right-of-way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c),
 - (e) the right-of-way for track referred to in paragraph (b).
- (2) For the purposes of this section, telecommunications does

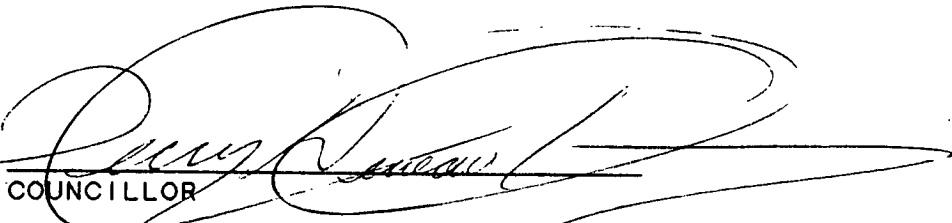
not include cable television.

- (3) For the purposes of paragraphs (1)(d) and (e) "right-of-way" means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (1) (a), (b) or (c) that are to be valued under this section, but "right-of-way" does not include land and improvements of which the corporation is not an interest holder.
- (4) For the purpose of applying subsection (1)(b), 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.
- (5) For the purpose of section 11 of the SKEETCHESTN Indian Band Property Taxation Bylaw there are hereby established, imposed and levied for the taxation year 1994 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule VI beside the property class set out in column 2 of Schedule VI.
- (6) This bylaw may be cited for all purposes as the Annual Tax Rates Bylaw No. 2, 1994.
- (7) This bylaw shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

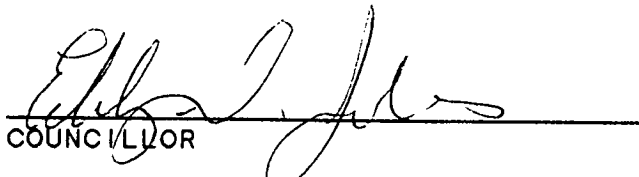
APPROVED AND PASSED at a duly convened meeting of the Band Council of the SKEETCHESTN Indian Band held at the SKEETCHESTN Indian Band Administration Office, SKEETCHESTN Indian Reserve, British Columbia, this 13th day of June, 1994.



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SCHEDULE "I"

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, 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 an interest holder as his residence, and
 - (ii) land or improvements or both in which the Crown in Right of Canada or the Province of British Columbia has an interest or by an agent of either and are used for the purposes of:
 - (A) a penitentiary or correctional centre,
 - (B) a mental health facility as defined in the Mental Health Act of the Province of British Columbia, or
 - (C) a hospital for the care of the mentally or physically handicapped,
- (b) improvements on land classified as a farm and used in conjunction 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 pipe line,
- (c) communication by telegraph or telephone, including transmission of messages by means of electric current 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 the highest and best use of which is unmanaged forest land.

Class 4 - Major Industry

4. Class 4 property shall include only property referred to in section 26.1(2) 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 for which the highest and best use is managed forest land.

Class 8 - Recreational Property/Non-Profit Organization

8.(1) Class 8 property shall include only:

- (a) that part of any land or improvements, or both, used to provide overnight sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off season periods that in total include 150 days a year or more,
 - (i) the accommodation is closed, or
 - (ii) at least 1/2 of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising 28 consecutive days or more,
- (b) 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,

(c) 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 or cultural 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 spiritual 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.

(2) Notwithstanding subsection (1), in relation to the levying of property taxes payable in respect of years after 1992, and in relation to the assessment of property for the purpose of such property taxation, Class 8 property shall include only property referred to in subsection (1)(b) and (c).

Class 9 - Farm

9. Class 9 property shall include only land for which the highest and best use is farming or agricultural use.

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.

SCHEDULE "II"

Railway & Pipe Line Corporations Valuation

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
 - (ii) track in place of a siding, spur or wye not classed as Class 5 track,
 - (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 usable 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 kilometre of track in place,
- (b) for Class 2 track, \$111,100 for each kilometre of track in place,
- (c) for Class 3 track, \$75,300 for each kilometre of track in place,
- (d) for Class 4 track, \$65,700 for each kilometre of track in place,
- (e) for Class 5 track, \$12,700 for each kilometre of track in place,
- (f) for Class 6 track, \$51,700 for each kilometre of track in place,

Pipe Line Corporations, Pipe Lines

4. The actual value of pipe lines referred to in section 27(1)(c) of this bylaw shall, except where section 5 of this Schedule applies, be determined by applying the rates set out in Schedule below.

Pipe Line Corporations, Special Cases

5.(1) Where, in respect of a pipe line referred to in section 27(1)(c) of this bylaw, the pipe line would, if valued under section 26 of this bylaw and in that reference to section 27 of this bylaw, have no value, the actual value of the pipe line shall be determined using a rate of zero.

(2) Where operations of a pipe line have been suspended for a period of one year or more, 10% of the rate set out in the Table below in this Schedule for the pipe size shall be used.

(3) Where a pipe line is placed directly on the ground and, except for extraordinary stream or ravine crossings, is without man-made foundations to this bylaw, it shall be valued at 50% of the rate set out in the Table below in this Schedule if:

- (a) the length of that section of the pipe line is 20 km or over, and

(b) the diameter of the pipe, throughout the section, is not more than 168 mm.

TABLE

Outside diameter of Pipe in millimetres	rate per kilometre
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 114	\$ 28,600
141 or more and under 168	\$ 30,700
168 or more and under 219	\$ 25,000
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 "III"

Railway, Pipe Line & Electric Power Corporation
Rights of Way Valuation

Interpretation

1. In this Schedule "gathering pipe lines" means pipe lines 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.

Determination of Value

3. The actual value of the rights of way for the items listed in Column 1 shall be determined using the rates set out opposite them in Column 2:

Column 1	Column 2
For track in place of a railway corporation	\$2,410 per acre
For pipe lines of a pipe line corporation other than gathering pipe lines	\$980 per acre
Gathering pipelines of a pipeline corporation	\$136 per acre
Transmission lines of an electrical power corporation	\$980 per acre
Fibre optics cables of a telephone or telegraph corporation	\$980 per acre

SCHEDULE "IV"

Electrical Power Corporations Valuation ▲

Interpretation

1. In this Schedule:

"circuit kilometre" means one kilometre 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,

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

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 towers or poles of a previously constructed line.

(2) Subject to section 5 of this Schedule, 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 kilometre,
- (b) Class 2, \$19,196 per circuit kilometre,
- (c) Class 3, \$14,125 per circuit kilometre,
- (d) Class 4, \$4,867 per circuit kilometre.

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 or concrete poles,
- (h) "Class 8" means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles,
- (i) "Class 9" means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers,
- (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 of this Schedule, 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 kilometres,
- (b) Class 2, \$40,460 per circuit kilometres,
- (c) Class 3, \$798,488 per circuit kilometres,
- (d) Class 4, \$453,356 per circuit kilometres,
- (e) Class 5, \$477,568 per circuit kilometres,
- (f) Class 6, \$315,803 per circuit kilometres,
- (g) Class 7, \$59,587 per circuit kilometres,
- (h) Class 8, \$70,166 per circuit kilometres,
- (i) Class 9, \$212,560 per circuit kilometres,
- (k) Class 10, \$280,359 per circuit kilometres,
- (l) Class 11, \$6,887,564 per circuit kilometres,
- (m) Class 12, \$168,544 per circuit kilometres,
- (n) Class 13, \$526,455 per circuit kilometres.

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 "V"

Telephone and Telegraph
Corporations Valuation

Interpretation

1. The following definitions apply herein:

"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.

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
- (c) "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) \$7,550 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) \$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 this bylaw shall be reduced to zero if:

- (a) a senior executive of the corporation gives the assessor a letter certifying that the cable has not been used by the corporation for at least one year, and
- (b) the actual value of the cable, as a telecommunications cable, would be zero, if that value were determined under section 26 of this bylaw instead of section 27.

SCHEDULE "VI"

Column 1 Named Reserves	Column 2 Property Classes	Column 3 Tax Rate for the Taxation Year 1994
Skeetchestn Indian Reserve No. 0	1. Residential	Land and Improvements 7.5054 Improvements Only .3475
	2. Utilities	Land and Improvements 23.1547 Improvements Only 1.2163
	3. Farm	Land and Improvements 8.4616 Improvements Only .3475