

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw
made by the Westbank First Nation, in the Province of British Columbia, at
a meeting held on the 22nd day of July 1996.

- **Property Assessment Amendment Bylaw 96-TX-02**

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by a horizontal line.

Dated at Ottawa, Ontario this 25th day of October, 1996.

Canada

LEGAL CODE of the WESTBANK FIRST NATION

WESTBANK FIRST NATION PROPERTY ASSESSMENT AMENDMENT BYLAW 96-TX-02

WHEREAS:

The Band Council of the Westbank First Nation deems it advisable and in the best interests of the band to continue to engage in the taxation for local purposes of land, or interests in land, in the reserve lands of the Westbank First Nation, including rights to occupy, possess or use land in the reserve lands of the Westbank First Nation.

NOW BE IT HEREBY RESOLVED:

That the Property Assessment Amendment Bylaw be and is hereby enacted for the purpose of continuing assessment and taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the Indian Act and in particular pursuant to the provisions of subsection 83(1) of the Indian Act, and pursuant to the inherent right of self-government,

and,

That upon approval by the Minister of Indian Affairs, the Property Assessment Amendment Bylaw shall come into full force and effect.

**WESTBANK FIRST NATION
PROPERTY ASSESSMENT AMENDMENT BYLAW 96-TX-02**

1. This Property Assessment Amendment Bylaw amends the Westbank First Nation Property Assessment Bylaw 95-TX-07.
2. The following subsection is substituted for subsection 1(2):

“(2) Without limiting the definition of “improvements” in subsection (1), the following things are deemed to be included in that definition unless excluded from it by the provisions of **B.C. Reg. 69/91, Assessment Act Improvements Exclusion (1991) Regulation**, as amended from time to time.”
3. The following subsection is substituted for subsection 2(1.1):

“(1.1) Where there are two or more interest holders in respect of the same property, the property may be assessed in the name of any of those persons or in the names of any two or more of those persons jointly.”
4. The following subsection is substituted for subsection 2(2):

“(2) The notice of assessment may contain the information specified in Schedule XIII.”
5. The following subsection is substituted for subsection 5(5):

“(5) Before completion of the assessment roll, the assessor shall send by registered mail a copy of any assessment notice sent by him under section 2 to any person from whom he has received during the 12 months preceding completion of that assessment roll, a request in writing for a copy, if the request contains a short description of the property in respect of which the copy is required, and is accompanied by a fee of \$10.00 for each parcel of land.”
6. The following subsection is substituted for subsection 5(5.1):

“(5.1) The assessor may at any time send a copy of any assessment notice sent by him under section 2 to a person named in the assessment roll, to any person who is an interest holder in respect of the property assessed.”

7. The heading “Correction of Errors” and the whole of section 9 is repealed.

8. The following text is substituted for the portion of subsection 11(1) that comes before clause (a):

“11(1) Where, subsequent to the completion of an assessment roll, the assessor finds that for the taxation year:”

9. The following text is substituted for subparagraph 11(1)(b)(vi):

“(vi) a manufactured home is placed on land that has been assessed.”

10. The following subsection is substituted for subsection 11(2):

“(2) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment:

(a) was liable to assessment for a previous year, but has not been assessed on the roll for that year; or

(b) has been assessed in a previous year for less than the amount for which it was liable to assessment,

he shall assess the property or thing on a supplementary roll or further supplementary roll for that year, subject to the conditions of assessment governing the assessment roll on which the property or thing should have been assessed, but only if the failure to assess the property or thing, or the assessment for less than it was liable to be assessed, is attributable to:

(c) an interest holder’s failure to disclose;

(d) an interest holder’s concealment of particulars relating to assessable property;

(e) a person’s failure to make a return; or

(f) a person’s making of an incorrect return, required under this or any other Act.”

11. The following text is substituted for that portion of the definition of “industrial improvement” in subsection 26.1(1) that comes before the second clause (a):

““industrial improvement” means an improvement that is part of a plant that is designed and built for the purpose of one or more of the following:”

12. The following paragraph is substituted for paragraph 26.1(1) (q):

“(q) loading cargo onto sea going ships or barges, including associated cargo storage and loading facilities, notwithstanding that the plant cannot be operated as a going concern or is temporarily or permanently unprofitable, but does not include an improvement exempted under subsection (1.1).”

13. The text immediately following paragraph 26.1(1)(q) is repealed.

14. The following subsection 26.1(1.2) is enacted:

“26.1(1.2) Council may exempt from the definitions of “industrial improvement” in a plant or class of plant that has less than a prescribed capacity and may prescribe different capacities for different types of plants, and hereby makes such exemptions as set out in Schedule VI.”

15. The following subsection is substituted for subsection 52(2):

“(2) The assessor shall, on receipt of a copy of the decision of the board,
(a) forward a copy to the appellant within 21 days,
(b) promptly forward the roll authenticated by the board to the surveyor of taxes.”

16. The following subsection is substituted for subsection 53(1):

“53(1) The assessor shall produce a board of review Decision Roll after the Roll is authenticated under subsection 53(2).”

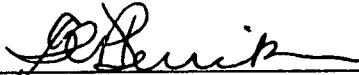
17. The following subsection is substituted for subsection 55(1):

“55(1) An appeal may be taken within 30 days of the date of the mailing by the assessor of the decision of the board by a person affected including council or the surveyor of taxes from the decision of the board to the Supreme Court of British Columbia.”

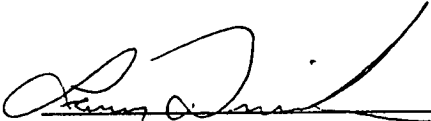
18. The text of Schedule XIII - “Notice of Assessment” is amended to add “classification” to the list of information set out on the left-hand side of the Notice of Assessment.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Westbank First Nation held at the Westbank First Nation Administration Office, 515 Highway 97 South, Kelowna, B.C., this 22 day of July, 1996

Chief

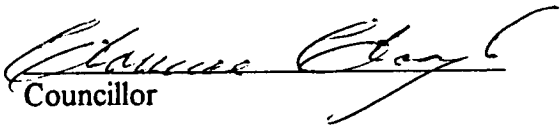


Councillor



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