

CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Pavilion Indian Band Taxation and Assessment Amending Bylaw No. 1995-1 dated March 27, 1995 is a true copy of the said by-law.

Richard Frizell
Lands and Trust Services,
a Superintendent as defined in
Section 2(1) Indian Act RSC 1985

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 Pavilion Indian Band, in the Province of
British Columbia, at a meeting held on the 27th day of March 1995.

**PAVILION INDIAN BAND
TAXATION AND ASSESSMENT AMENDING BYLAW NO. 1995-1**

Dated at Hull, Quebec

this 27th day of *April* 1995.


Dan E. Goodleaf
Deputy Minister

TAXATION AND ASSESSMENT AMENDING BYLAW NO. 1995-1

WHEREAS the Pavilion Indian Band Taxation and Assessment Bylaws were approved pursuant to Section 83 of the Indian Act on May 25, 1994.

AND WHEREAS the Pavilion Indian Band would like to move from a biennial roll system to an annual roll system to be concurrent with the Province of British Columbia.

AND WHEREAS it is necessary for the efficient operation of the taxation system to make certain amendments to the foresaid by-laws.

BE IT HEREBY RESOLVED that the Chief and Council of the Pavilion Indian Band enacts the following bylaw pursuant to Section 83 of the Indian Act.

1. Short Title

This Bylaw may be cited as the Pavilion Indian Band Assessment and Taxation Amending Bylaw No. 1995-1.

2. Assessment Bylaw

Interpretations

The definition of "assessment roll" has been amended to read the following:

"assessment roll" "assessment roll" includes a supplementary roll.

The definition of "improvements" has been amended by deleting it and substituting it by the following:

- "improvements" (1) means any building, fixture, structure or similar thing constructed, or placed on or in reserve land, or water over reserve land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by subsection (2):
- (a) production machinery;
 - (b) anything intended to be moved as a complete unit in its day to day use;
 - (c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;
- (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 under subsection 3:
- (a) 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;
 - (b) 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;

- (c) any lighting fixtures, paving and fencing;
- (d) any
 - (i) piling, retaining walls and bulkheads, and
 - (ii) water system, 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;
- (e) any foundations, such as footings, perimeter walls, slabs, foundations for machinery and equipment;
- (f) any pipe racks, tending platforms, conveyor structures, log decks and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joint sections, stringers, beams, channels, angles and similar things;
- (g) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine workings;
- (h) any roads, airstrips, bridges, trestles and towers, including ski towers;
- (i) any mains, pipes or pipelines for the movement of fluids or gas;
- (j) any track in place, including railway track in place;
- (k) 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;

- (l) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels;
 - (m) docks, wharves, rafts and floats;
 - (n) floating homes and other floating structures and devices that are used principally for purposes other than transportation;
 - (o) that part of anything referred to in paragraphs (a) to (o) or of any building, fixture, structure or similar thing that, whether or not completed or capable of being used for the purpose which it is designed,
 - (i) is being constructed or placed, and,
 - (ii) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things.
- (3) The following categories and types of things, which are deemed to be included in the definition of "improvements" in subsection (2) are excluded from the definition of "improvements", but any foundations associated with them are not excluded:
- (a) portable elements of communications, security or fire protection systems;
 - (b) bucket elevators;
 - (c) fans, motors, piping other than piping used to supply fuel, or other equipment that is used to control or provide the temperature, irrigation or atmosphere within a dry kiln, steam chest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse, and all ventilating and heating equipment used for process purposes in farms as set out in subsection 2(b);
 - (d) coolers, freezers or controlled environment cabinets that are
 - (i) of a modular walk-in or reach-in type, and

- (ii) located within a building or structure, and any associated machinery and controls;
- (e) portable lighting or portable lighting plants;
- (f) those pumps, motors, travelling screens, travelling cranes and hoists, filters, chlorinators, skimmers, aerators and similar things that are in water or sewer systems;
- (g) in the case of rail car and truck dumpers, lifts for marine vessels, platform scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and travelling cranes, their moving parts and all controls related to their moving parts;
- (h) casings for screw conveyors or bucket elevators;
- (i) those catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by this bylaw or by production machinery;
- (j) idler arms for conveyors;
- (k) chip or hog blow lines;
- (l) J-bar or tray sorters, excluding any enclosure and associated framing;
- (m) turbines, generators and related controls;
- (n) those surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their supporting cables, sheave assemblies, bull wheels, motors and controls;
- (n.1) snow making systems except piping or associated structures;
- (o) haul roads within active mine pits;
- (p) subject to paragraph (c), piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of the piping which supplies or moves

- (i) water that is used for drinking, cooking or personal hygiene,
 - (ii) water to the beginning of a plant process for use in that process,
 - (iii) materials that are used for fire protection,
 - (iv) fuel or steam that is used for heating or power production,
 - (v) materials to the point where major processing of the materials begins,
 - (vi) industrial or non-industrial waste, or
 - (vii) materials that have been refined, manufactured or otherwise processed in the plant and which are not subject to any further refinement, manufacturing or other processing in that plant;
- (q) casings or piping in oil or gas wells;
- (r) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in subparagraph (ii), that are located
- (i) within properties classified for assessment purposes as Class 4, 5 or 6, and
 - (ii) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where "medium voltage" is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves the production machinery;
- (s) portable power or generating facilities;
- (t) the following vessels:
- (i) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial processes, rotary dyers rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks;

- (ii) those floatation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and floatation columns that are used in the mining industry;
- (iii) those rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry;
- (iv) those cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer units, platformer units, crude units, alkylation units, fluid cat cracker units, isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers condensate accumulators, contractor towers, reboilers, stills, instrument air receivers, treater pressure filters, treater zeolite softeners, water treater towers, coalescers, inlet scrubbers, sour water stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, instrument air receivers, dehydrator towers, separator towers, demethanizer towers, deethanizer towers, depropanizer towers, debutanizer towers, refrigerant receivers, refrigerant blowcases and condensers, except cooling condensers that are used in the petroleum and gas industry;
- (v) those resin blenders, batch or continuous digester vessels, bleaching towers, demineralizers,

- water softeners, chlorine or chlorine dioxide generators, air receivers, steaming vessels (TMP), deaerators, impregnation vessels, oxygen reactors, repulpers, oxygen drum washers, preheaters, brown stock decker washers and brown stock steam vessels that are used in the forest industry;
- (vi) those distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenator treaters, rotary pebble mills, prilling towers, degasser eliminators, vacuum dryers, methanator units, extractor units, reboilers, converters, still columns, kettles, untreated chlorate dryers, deaerator systems and steam drums that are used in the chemical industry;
 - (vii) those spas, hot-tubs and swimming pools that are free standing and any associated machinery and controls.

The definition of "interest holder" has been amended by deleting it and substituting it with the following:

"interest holder" includes a person who has an interest in land or improvements or both within the reserve, including rights to occupy, possess or use land or improvements or both within the reserve and also includes a person who simply occupies land or improvements or both within the reserve.

The definition of "interest" has been added to the interpretation section of the assessment by-law.

"interest" "interest" includes any legal or beneficial right, title, estate or interest;

The definition of "land" has been amended by removing subsection (c) and replacing it with the following:

- (c) sand and gravel;

The definition of "manufactured home" has been added to the interpretation section of the assessment bylaw.

"manufactured home" "manufactured home" or "mobile home" means

- (i) any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide
 - (a) a dwelling house or premises,
 - (b) a business office or premises,
 - (c) accommodation for any other purpose other than those referred to in paragraphs (a) and (b),
 - (d) shelter for machinery or other equipment, or
 - (e) storage, workshop, repair, construction or manufacturing facilities.
- (ii) for the purposes of assessment, "manufactured" or "mobile" homes shall be deemed to be an improvement unless exempted by resolution of the Band Chief and Council.

The definition of "occupier" has been added to the interpretation section of the Assessment By-law.

"occupier" "occupier" means a person who, for the time being, is in actual occupation of land and improvements or both within the reserve;

The definition of "person" has been amended by deleting it and substituting it by the following:

"person" "person" in addition to it's ordinary meaning, includes a partnership, syndicate, association, any government or any agency or political subdivision thereof, or any corporation and the agent and trustee of a person;

The definition of "production machinery" has been added to the interpretation section of the assessment bylaw.

"production machinery" "production machinery" means any,

- (a) engine,
- (b) motor, or
- (c) machine

used to manufacture, process, repair or convey a product;

Section 26(1) has been amended by deleting it and substituting it by the following:

26. (1) In this by-law

"actual value" "actual value" means the price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date;

26. (1)(a) For the purposes of determining the actual value of property, the valuation date is July 1 1994 for the first assessment roll created in 1995, and for each assessment roll thereafter, the valuation date is July 1 of the year during which the assessment roll is completed.

26. (1)(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 all other properties were the same as on October 31 following the valuation date.

Section 2(1) of the Assessment bylaw has been amended by deleting it and substituting it by the following:

2. (1) The assessor shall, when so directed by the chief and council not later than April 30, 1995, December 31, 1995 and December 31 for each year thereafter, complete a new assessment roll in which he shall set down each property liable to assessment within the reserve and give to every person named in the assessment roll a notice of assessment, and in the case of the first assessment roll completed in 1995, it shall, subject by-law, be the assessment roll for the purpose of taxation during the 1995 calendar year, and in the case of each assessment roll completed thereafter, it shall, subject to this by-law, be the assessment roll for the purpose of taxation during the calendar year following the completion of that roll.

Sections 2(1.1), (1.2), (1.3), (1.4), (1.5) and (1.6) repealed.

Section 2(3) has been amended by deleting it and substituting it by the following:

- (3) The assessor may, when completing an assessment roll make reference to the records of the land title office or the Reserve Land Register as those records stood on November 30 of the year previous to which he completes that assessment roll.

Section 11(2)(f) is amended by deleting it and substituting it for the following:

- (f) a person's making of an incorrect return, required under this or any other by-law.

Section 11 (3) is amended by deleting it and substituting it for the following:

- 11 (3) Notwithstanding sections 9 and 10, and in addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before April 30, 1996 following the return of the completed assessment roll under section 6 and at any time before December 31st for each subsequent year following the return of the completed assessment roll under section 6, correct errors and supply omissions in the completed assessment roll by means of entries in a supplementary assessment roll.

Sections 11 (5), (6), & (7) repealed.

Section 11 (8)(a), (b) repealed.

Section 11 (8) has been added as follows:

- (8) Nothing in subsection (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll, completed as required by section 2 (1), later than 12 months after the completion of that assessment roll.

Section 26 (3.4) repealed.

Section 26 (1)(b) repealed.

Section 26.1 (1) is amended by deleting it and substituting it by the following:

Major industry valuation

26.1 (1) In this section

"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

and, for the purposes of determining cost, manuals or texts or reference works for the determination of rates, formulae, rules or principles for the calculation of cost as used for assessment purposes and as prescribed in section 105 of this by-law;

"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:

- (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) producing, manufacturing, processing or refining of petroleum or natural gas;

- (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;
- (n) manufacturing of insulation;
- (o) manufacturing sheet glass or glass bottles;
- (p) building, refitting or repairing ships;

- (q) loading cargo onto sea going or lake 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).

Section 26.1(1.1) has been added as follows:

- (1.1) The Band Chief and Council may for economic adversities, pursuant to section 34 of the Pavilion Indian band Taxation Bylaw, exempt from the definition of "industrial improvement" improvements 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 shall notify the assessor of such exemptions.

Section 26.2 repealed.

Section 27 (1) (a), (b), (c), (d) and (e) are amended by deleting them and substituting them by the following:

27. (1) Notwithstanding sections 26 and 26.1, the Assessor shall, by using rates established by regulation under the Assessment Act, R.S.B.C. 1979, c.21 determine the value of the following properties:
- (i) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, pipe lines, conduits and mains of a telecommunications, cable television, bus or electrical power corporation;
 - (ii) 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 on Band land;
 - (iii) 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 pumping equipment, compressor equipment, storage tanks and buildings;
 - (iv) the right-of-way for the pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (i) and (iii);
 - (v) the right-of-way for track referred to in paragraph (ii);

Subsections 27(6) and 27(7) have been amended by deleting them and replacing them by the following;

- (2) For the purposes of subsection (1) (iv) and (v), "right-of-way" means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (i), (ii) or (iii) 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 within the meaning of this by-law.
- (3) For the purpose of applying subsection (1) (ii), 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.

Section 36. 1(1) is amended by deleting it and substituting it for the following:

36.1 (1) Where land and improvements or all are held or occupied in the manner referred to in section 34, 35, or 36 by 2 or persons, and there is no paramount interest holder, the land and improvements or all shall be assessed in the names of those persons jointly.

Sections 36.1 (2) and (3) repealed.

Section 41.1 (1) has been added as follows:

Board of Review to be Notified

41.1 (1) The assessor shall notify the Board of Review if any of following circumstances apply:

- (a) because of a change of an interest holder that occurs after November 30 and before the following January 1,
 - (i) land or improvements or both that were not previously liable to taxation become liable to taxation, or
 - (ii) land or improvements or both that were previously liable to taxation cease to be liable to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the home is purchased by the owner of land that has been assessed;
- (d) after November 30 and before the following January 1 land or improvements or both are transferred to or from the British Columbia Hydro and Power Authority;
- (e) land or improvements or both that are owned by the British Columbia Hydro and Power Authority are held or occupied by another person, and that person's interest commences or terminates after November 30

and before the following January 1;

- (f) land or improvements or both that are owned by British Columbia Railway Company or by its subsidiary are held or occupied by another person, and that person's interest commences or terminates after November 30 and before the following January 1;

Section 41.1 (2) has been added as follows:

- (2) Any matter that the Board of Review is notified of under subsection (1) shall be treated as an error or omission in the completed assessment roll, and notice of the matter shall be treated by the board as a complaint.

Section 41 (5)(a) and (b) have been amended by deleting them and substituting it by the following:

- (5) Notice in writing of every complaint in respect to an entry in an assessment roll shall be delivered to the assessor not later than May 30 for the 1995 assessment year and January 31 for each subsequent year in which the assessment roll is completed;

Section 41(6) repealed.

Section 41(7) repealed.

Section 44 is amended by deleting it and substituting it by the following:

- 44. A person making a complaint under section 41 may leave the assessor an address to which notices for that person shall be sent.

Section 45(1.1) has been added to the assessment bylaw as follows:

- (1.1) No increase in the amount of assessment and no change in classification shall be directed under clause 45(1) until after five days notice of the intention to direct the increase or change and of the time and place of holding the adjourned sittings of the Board of Review at which the direction is to be made, has been given by the assessor to the assessed interest holders of the property on which the assessments are proposed to be increased, or changed as to classification. A party interested, or their solicitor or agent duly authorized under this by-law, if they appear, shall be heard by the Board of Review.

Section 45(3) repealed.

Section 82 repealed.

Section 102 (1) (a) is amended by deleting it and substituting it by the following:

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

Sections 111, 112, and 113 repealed.

Sections 121, 123, 124 and 125 repealed.

Sections 131, 132, 133, 134 and 135 repealed.

Sections 159 and 160 have amended by deleting them and substituting them by the following:

159. Class 9 property shall include only land classified as farm land.

159.1 An application by the occupier/lessee to have or part of his land classified as farm shall be in the form available at the office of the assessor.

159.2 The assessor shall set the standards for the classification of land as farm in accordance with the Assessment Act, R.S.B.C. 1979, c.21.

Section 175 (1) is amended by deleting it and substituting it by the following:

Appointment of assessor

175. (1) The chief and council shall appoint an assessor.

Sections 201, 202, 203, 204, 205, 206 and 207 repealed.

Schedules "B" and "C" to the by-law have been repealed.

3. Taxation Bylaw

Interpretation

The definition of "assessment roll" has been amended to read the following:

- "assessment roll" "assessment roll" includes a supplementary assessment roll and includes anything recorded as an addendum to the assessment roll under the Assessment By-Law;
- "interest holder" "interest holder" means an interest holder as defined in the Assessment By-Law;
- "interest" "interest" means interest as defined in the Assessment By-Law;
- "occupier" "occupier" means occupier as defined in the Assessment By-Law;

Section 10(4) of the Taxation By-Law has been added to this section as follows:

- (4) For the 1995 taxation year, any dates, times, or periods established under this by-law or the Pavilion Indian Band Assessment By-law, shall be changed or extended by such reasonable amount or amounts as may be necessary to permit, enable, and allow the effective and efficient implementation and administration of this bylaw and the Pavilion Indian Band Assessment By-law.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Pavilion Indian Band held at the Pavilion Indian Band Administration Office, P.O. Box 609, Cache Creek, British Columbia, V0K 1H0, this 27 day of March, 1995.

MOVED BY Desmond Peters Jr. SECONDED BY Sharon Edwards

A QUORUM OF BAND COUNCIL CONSISTS OF 3 COUNCILLORS.


CHIEF

COUNCILLOR


COUNCILLOR

COUNCILLOR


COUNCILLOR

COUNCILLOR

COUNCILLOR