


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Lakahahmen First Nation Property Assessment By-law Amendment By-law 1-1995 dated October 26, 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

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 Lakahahmen First Nation, in the Province of British
Columbia, at a meeting held on the 26th day of October 1995.

- **Lakahahmen First Nation**
Property Assessment By-law Amendment By-law 1-1995

A handwritten signature in black ink, appearing to be 'A. ...', written over a horizontal line.

Dated at Ottawa, Ontario this 29th day of January, 1996.

Canada

LAKAHAHMEN FIRST NATION
PROPERTY ASSESSMENT BY-LAW
AMENDMENT BY-LAW 1-1995

**LAKAHAHMEN FIRST NATION ASSESSMENT BY-LAW
AMENDMENT BY-LAW 1-1995**

WHEREAS the Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the *Indian Act* and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the Council of the Lakahahmen First Nation, also known as the Lakahahmen Indian Band enacted a taxation by-law (the "Taxation By-law"); and an assessment by-law (the "Assessment By-law") on February 21, 1995, respectively;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the Taxation By-law and the Assessment By-law on March 21, 1995;

AND WHEREAS the Chief and Council of the Lakahahmen First Nation deems it advisable and in the best interest of the Lakahahmen First Nation to amend the Assessment By-law;

BE IT HEREBY RESOLVED that the Chief and Council of the Lakahahmen First Nation enact the following by-law pursuant to section 83(1) of the *Indian Act*:

1. Delete the current section 35.3 and insert:

"35.3 A Court of Revision constituted under this section shall hold its first sitting commencing on a day designated by the Chief and Council and shall complete its first sitting not later than March 15 of that year. Where necessary a Court of Revision appointed for a year may hold subsequent sittings within that year."

2. Delete the current section 38.1 and insert:

"38.1 A member of a Court of Revision shall hold office for a term of one year from the date of appointment of the member and may only be removed before the end of such one year term by a First Nation Resolution and for cause, including breach of the duties of such office."

3. Delete the current section 42.1 and insert:

"42.1 The members of a Court of Revision shall be reimbursed for reasonable and necessary travelling and out of pocket expenses incurred in carrying out their duties and shall be paid remuneration of \$125 per day for members other than the Chairman and \$160 for the Chairman."

4. Delete the current sections 52.1, 52.2 and 52.3 and insert:

"52.1 *The Chief and Council shall establish an Assessment Review Committee which shall consist of not less than three (3) persons, qualified as follows:*

52.1.1 *at least one of whom is or was duly qualified to practise law in the Province of British Columbia, or who is or was a Judge of Provincial or Supreme Court in the Province of British Columbia or who has sat as a member of a appeal committee to review assessments within the Province of British Columbia;*

52.1.2 *subject to sections 75.1 and 75.2, one of whom may be a member of the First Nation who does not have a direct financial interest in the land, interest in land or improvement to which the appeal relates other than an interest as a member of the First Nation.*

52.1.3 *at least one of whom is an accredited appraiser or a retired appraiser.*

52.2 *The Chief and Council shall annually prescribe by First Nation Resolution the date on which the Assessment Review Committee shall commence its sittings.*

52.3 *A member of the Assessment Review Committee shall hold office for a term of one year from the date of appointment of the member and may only be removed before the end of such one year term by a First Nation Resolution and for cause, including breach of duties of such office."*

5. Delete the current section 57.1 and insert:

"57.1 *The members of the Assessment Review Committee shall be paid reasonable remuneration set out in a contract of engagement and shall be reimbursed for their reasonable travelling and out of pocket expenses for their attendance to hear appeals or at any meetings of the Assessment Review Committee."*

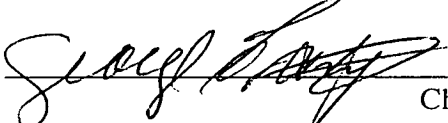
6. Delete the current section 75.1 and insert:

"75.1 *No member of any Court of Revision or the Assessment Review Committee shall sit and hear an appeal where that member or a person in that member's immediate family has a direct interest in the land, interest in land or improvement to which the appeal relates; provided, however, that a member*

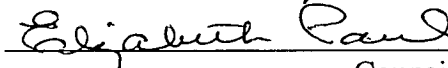
of the First Nation will not be disqualified as a member of a Court of Revision or the Assessment Review Committee where such person's interest in the land, interest in land or improvement is in the nature of a communal interest by virtue of such person's membership in the First Nation."

7. In Schedule 4, paragraph 1.1 remove the date "November 22, 1993" and insert the date "November 10, 1994".
8. Delete the current Schedule 9 and insert the attached *Schedule 9*.
9. Delete the current Schedule 10 and insert the attached *Schedule 10*.
10. Delete the current Schedule 12 and insert the attached *Schedule 12*.
11. Delete the current Schedule 13 and insert the attached *Schedule 13*.
12. Delete the current Schedule 14 and insert the attached *Schedule 14*.
13. Delete the current Schedule 15 and insert the attached *Schedule 15*.

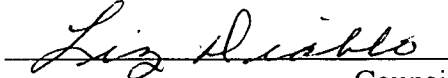
Approved and passed at a duly convened meeting of the Chief and Council of the Lakahahmen First Nation, also known as the Lakahahmen Indian Band this 26th day of OCTOBER, 1995



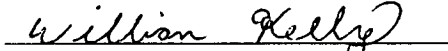
Chief



Councillor



Councillor



Councillor

SCHEDULE 9**LAND VALUES FOR FARM LAND**

The actual value of farm land shall be the land values for farm land then being used by the Assessment Commissioner appointed under the Assessment Authority Act of British Columbia for the purposes of that Act and any applicable regulation made thereunder provided that if no such land values are then being used or if it is held by a court that the foregoing incorporation of such land values by reference is not effective, the land values for farm land shall be determined as set out below.

Subject to the foregoing:

- 1.1 The head assessor shall use the land value schedules attached as Appendix "A" to this Schedule in determining the actual value of land as a farm.
- 1.2 In Appendix "A":
- 1.2.1 where the land use indicated is "orchards- vineyards", land or an interest in land is rated by number according to the productivity of the soil type for the fruits, on a scale of 0 - 100 with 100 being the highest degree of productivity:
- 1.2.2 where the land use is other than "orchards- vineyards", land or an interest in land is rated according to a number appearing in a "land capability" or "soil capability" column, and the numbers 1 to 7 in either column refer respectively to soil capability classes 1 to 7 as described in the Ministry of Environment Manual 1 (MOE1 Manual) - "Land Capability Classification for Agriculture in British Columbia", co-published in 1983 by the British Columbia Ministry of Environment and the British Columbia Ministry of Agriculture and Food. The MOE1 Manual describes land capability classes as follows:
- | | |
|-----------|---|
| Class 1 - | Land with no significant limitations in use for crops; |
| Class 2 - | Land with moderate limitations that restrict the range of crops or require moderate conservation practices; |
| Class 3 - | Land with moderately severe limitations that restrict the range of crops or require special conservation practices; |
| Class 4 - | Land with severe limitations that restrict the range of |

crops or require special conservation practices or both;

Class 5 - Land with very severe limitations that restrict their capability to producing perennial forage crops, and improvement practices are feasible;

Class 6 - Land capable only of producing perennial forage crops, and improvement practices are not feasible;

Class 7 - Land with no capability for arable culture or permanent pasture;

and the numbers 8 and 9 refer respectively to land or interests in land comprising the farmstead curtilage:

1.2.3 the "rate code" or "rating" column is for office use only.

LAND VALUES FOR FARM LAND

13-2

School District 75
Sub District
Item Number 9100
Land Use

FARM LAND VALUATION SCHEDULE 13-2

ASSESSMENT AREA: (13) Dewdney-Alouette

Land Use	1	2	3	4	5	6	7	8
LAND CAPABILITY	CULTIVABLE 1 PER ACRE	SPECIAL CRP LANDS 1 PER ACRE	BROOD CLOVER PASTURE 1 PER ACRE	PERMANENT PASTURE 1 PER ACRE	UNIMPROVED 1 PER ACRE	1 PER ACRE	1 PER ACRE	1 PER ACRE
1								
2	3,300	9112	1,000	9132	800	9132		
3	2,700	9113	1,400	9133	700	9133		
4	1,000	9114		1,000	400	9134		
5	1,300	9115		700	410	9135		
6	WASTE				15	9136		
7	WASTE				15	9137		
8	2,700	9110						

Per Acre
Minimum 1000
Dewdney

Farm land values to be applied to lands within
the Dewdney-Alouette Area

LAND VALUES FOR FARM LAND

15-1

School District 35
 Sub District 9000
 Item Number
 Land Use

FARM LAND VALUATION SCHEDULE 15-1

ASSESSMENT AREA: (15) Langley-Mataguel-Abbotsford

Land Use	1		2		3		4		5		6		7		8	
	CULTIVABLE 1 PER ACRE	RATE CODE	SPECIAL CRIP IRRIGATED CRIP 1 PER ACRE	RATE CODE	ROUGH CLARE ROUGH PASTURE 1 PER ACRE	RATE CODE	PERMANENT PASTURE 1 PER ACRE	RATE CODE	UNIMPROVED 1 PER ACRE	RATE CODE	1 PER ACRE CODE	1 PER ACRE CODE	1 PER ACRE CODE	1 PER ACRE CODE	1 PER ACRE CODE	1 PER ACRE CODE
1																
2	2,470	9012			1,000	9032			600	9072						
3	2,700	9013	0,000	9023	1,320	9033			770	9073						
4	1,920	9014	0,000	9024			1,000	9044	300	9074						
5	1,000	9015					800	9045	420	9075						
6	WHITE								15	9076						
7	WHITE								15	9077						
8	3,470	9018														

Langley 901800 - included in Langley municipality

LAND VALUES FOR FARM LAND

15-6

School District 34
 Sub District
 Item Number 9500
 Land Use

FARM LAND VALUATION SCHEDULE 15-6

ASSESSMENT AREA: (15) Langley-Mission-Abbotsford

Land Use	1		2		3		4		5		6		7		8	
	CHATTABLE 1 PER ACRE	RATE CODE	SPECIAL CRP LIMITED CRP 1 PER ACRE	RATE CODE	SOON CLEARED SOON PASSTIME 1 PER ACRE	RATE CODE	PERMANENT PASTURE 1 PER ACRE	RATE CODE	UNIMPROVED 1 PER ACRE	RATE CODE	1 PER ACRE	RATE CODE	1 PER ACRE	RATE CODE	1 PER ACRE	RATE CODE
1																
2	3,200	9112			1,000	9132			0.70	9122						
3	2,000	9113	3,000	9123	1,000	9133			1.00	9133						
4	1,000	9114	3,000	9124			1,000	9144	0.80	9134						
5	1,200	9115					1.00	9145	0.10	9135						
6	unltd								15	9136						
7	unltd								15	9137						
8	3,200	9118														

except Spring within the municipality of Mission

LAND VALUES FOR FARM LAND

16-1
 (en. B.C. Reg. 228/91.)

Form Land Valuation Schedule 16 - 1
 Assessment Year (16) 01/1/91

Assessment Year 22
 Date Printed 2000

Location	1		2		3		4		5		6		7		8	
	Land Category	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)	Area (sq. m)
1	4,000	9011			2,350	9031			1,110	9021						
2	3,170	9012			1,050	9032			330	9022						
3	2,000	9013	4,000	9023	1,500	9023			740	9023						
4	2,000	9014	3,000	9024			1,100	9044	310	9024						
5	1,000	9015					320	9045	420	9025						
6	9016								15	9026						
7	9017								15	9027						
8	9018															

01/1/91 - Fraser River Flood Plain

Sept. 24/91

SCHEDULE 10**LAND AND CUT TIMBER VALUES**

The actual value of the forest land described in section 22.1 of this bylaw shall be the land values for forest land currently in effect from time to time under the Assessment Act of British Columbia and any applicable regulation made thereunder provided that, if no such land values are then being used or if it is held by a court that the foregoing incorporation of such land values by reference is not effective, the actual value for forest land shall be determined as set out below:

Subject to the foregoing:

INTERPRETATION

1.1 In this Schedule:

"assessment area" means assessment area as defined in this By-law;

"Christmas tree" means a tree cut and scaled as a Christmas tree under the Forest Act;

"Forest Act" means the Forest Act, R.S.B.C. 1979, c. 140 and any amendments thereto;

"grade" means the quality of cut timber as defined in the Schedule of Coast Timber Grades under the Scaling Regulation, B.C. Reg. 563/78;

"salvage timber" means cut timber that has a product value reduced by 30% or more because of damage by fire, insects, disease, wind-throw, landslide or rising water;

"shipping point" means, with respect to Christmas trees, that point where Christmas trees are sorted, graded and baled for initial distribution to market;

"special forest product" means a product of cut timber as defined in section 1 of the Forest Act, but does not include a Christmas tree;

"ungraded" means cut timber which does not have a grade;

"valuation area" means the land or interest in land within the assessment area;

1.2 The references in Appendix "A" to:

- 1.2.1 good, medium and poor, in relation to soil quality, is a reference to the classification in the "site index equations and curves for the major tree species in British Columbia" Forest Inventory Report No. 1 of the Ministry of Forests revised September, 1981;
- 1.2.2 nonproductive and inoperable, in relation to soil quality, means:
- (i) for nonproductive, the classification as low site in the report referred to in subsection 1.2.1, and land which is physically incapable of growing commercial tree species; and
 - (ii) for inoperable, land which is productive of commercial tree species but is of such physical nature as to prevent harvesting by currently accepted methods; and
- 1.2.3 "class 1", "class 2" and "class 3", in relation to topography of land, mean:
- (i) for class 1, all land that is generally flat to gently rolling, or has slopes, on average over the whole property, of less than 40%;
 - (ii) for class 2, all land that has slopes, on average over the whole property, of between 40% and 60%; and
 - (iii) for class 3, all land that is generally rocky, broken and has severe limitations to logging caused by rock outcrops, and has slopes, on average over the whole property, greater than 60%.
- 1.3 The references in Appendices "A" and "B" to "class 4", "class 5" and "class 6" in relation to accessibility, mean:
- 1.3.1 for class 4, all land that is within 32 km of a sawmill, log dump or potential log dump site;
- 1.3.2 for class 5, all land that is between 32 km and 64 km of a sawmill, log dump or potential log dump site;
- 1.3.3 for class 6, all land that is over 64 km from a sawmill, log dump or

potential log dump site; and

- 1.3.4 when referring to Christmas trees, the distances in classes 4, 5 and 6 are distances to the nearest shipping point.

DETERMINATION OF VALUE - LAND

- 2.1 The value of land or interests in land shall be determined by reference to the land values for the valuation area having regard to topography, access and soil quality as set out in Appendix "A".
- 2.2 All land subject to seasonal flooding, which will support cottonwood but will not support coniferous tree species, shall be valued at 50% of the rate set out in Appendix "A".

DETERMINATION OF VALUE - CUT TIMBER

- 3.1 The value of cut timber of appropriate species and grade shall be determined using the rates set out in Appendix "B".
- 3.2 The value of special forest products shall be determined using the rates shown in the column headed "ungraded" for species and grade in Appendix "B".
- 3.3 Subject to section 3.4, the value of salvage timber shall be determined at between 50% and 70% of the rates determined under section 3.1.
- 3.4 Where the product value of cut salvage timber is reduced by more than 50%, the value of that timber shall be determined as nil.

1995 and subsequent assessment years schedule of LAND VALUES for UNMANAGED AND MANAGED FOREST LAND.

TOPOGRAPHY	ACCESSIBILITY	SOIL QUALITY	LAND VALUES IN SQUARE METRE (20m)									
			VANCOUVER COAST (1)	WEST COAST (2)	MID COAST (3)	NORTH COAST (4)	BEEDMA VALLEY AREA (5)	PRINCE GEORGE (6)	F. NELSON PEACE (7)	CARIBOO (8)	SOUTHERN INTERIOR (9)	
CLASS 1	CLASS 4	GOOD	2010	1410	1290	1030	860	790	680	610	700	
		MEDIUM	1260	640	780	620	710	630	470	400	470	
		POOR	630	460	430	340	360	280	200	230	260	
CLASS 2	CLASS 5	GOOD	1440	1130	1030	820	740	680	560	500	580	
		MEDIUM	910	670	630	500	560	440	380	340	390	
		POOR	480	370	350	270	320	230	170	150	220	
CLASS 3	CLASS 6	GOOD	1080	840	770	620	560	530	440	400	460	
		MEDIUM	680	510	470	370	470	350	310	270	310	
		POOR	340	260	260	210	260	180	140	150	170	
CLASS 4	CLASS 7	GOOD	1610	1130	1030	820	680	650	400	420	540	
		MEDIUM	1020	670	630	500	560	370	330	280	360	
		POOR	510	370	350	270	300	180	140	160	200	
CLASS 5	CLASS 8	GOOD	1160	900	830	680	570	460	380	350	450	
		MEDIUM	730	540	500	400	450	310	270	240	300	
		POOR	380	300	280	220	230	160	120	130	170	
CLASS 6	CLASS 9	GOOD	880	680	620	480	460	370	310	280	360	
		MEDIUM	560	400	360	300	360	250	220	190	240	
		POOR	270	220	210	180	200	130	100	110	130	
CLASS 7	CLASS 10	GOOD	1210	640	770	620	460	320	270	240	370	
		MEDIUM	770	510	470	370	360	210	190	160	250	
		POOR	360	280	260	210	210	110	80	90	140	
CLASS 8	CLASS 11	GOOD	860	660	620	490	400	290	220	200	310	
		MEDIUM	550	400	380	300	320	180	160	130	210	
		POOR	270	220	210	160	170	90	70	80	120	
CLASS 9	CLASS 12	GOOD	660	510	460	370	320	210	180	160	250	
		MEDIUM	410	300	280	220	250	140	120	110	170	
		POOR	200	170	160	120	140	70	50	60	90	
ALL	INOPERABLE	100	90	80	60	70	40	30	30	50		
ALL	NON-PRODUCTIVE	10	10	10	10	10	10	10	10	10		

September 13, 1994

1998 and SUBSEQUENT ASSESSMENT YEARS SCHEDULE of CUT TIMBER VALUES for UNMANAGED and MANAGED FOREST LAND - ASSESSMENT ACT - (MILLICORP)

SPECIES	ACCESSIBILITY	1998 VALUE OF CUT TIMBER BY GRADE for VALUATION AREA: VANCOUVER (1)													UNMANAGED			
		B	C	D	E	F	G	H	I	J	K	L	M	U		X	Y	
FIR	CLASS 4	427.42	178.06	709.16		487.72		108.37	110.43	68.79					37.28	27.48	28.19	133.89
	CLASS 5	428.86	174.18	707.31		488.86		164.50	108.88	67.88					36.42	28.82	24.32	132.12
	CLASS 6	423.88	172.22	708.48		483.88		182.84	108.70	68.82					33.88	23.78	22.48	130.25
CEDAR	CLASS 4		228.80			188.38		108.22	84.08	81.08	112.88	82.38	87.34		28.88	27.03	13.88	88.37
	CLASS 5		224.83			184.48		103.38	82.21	88.18	111.10	80.48	85.48		24.88	26.16	12.12	83.80
	CLASS 6		222.18			182.82		101.48	80.38	87.22	109.23	80.82	83.81		23.12	23.30	10.28	81.83
HEMLOCK	CLASS 4		271.88			208.17		108.00	84.48	41.81					28.80	22.83	22.42	84.01
	CLASS 5		268.78			204.30		104.14	82.81	38.84					24.73	21.07	20.85	82.14
	CLASS 6		267.83			202.84		102.27	80.78	37.78					22.87	19.20	18.88	80.27
SPRUCE	CLASS 4		860.81			488.83		187.37	161.80	44.86					42.08	23.40	20.47	144.28
	CLASS 5		848.04			487.87		185.81	148.83	42.88					40.22	21.84	18.80	142.41
	CLASS 6		847.18			486.10		183.84	147.78	40.82					38.38	19.87	18.74	140.84
BALSAM	CLASS 4		278.81			178.87		108.22	77.80	43.88					27.30	22.88	22.34	80.73
	CLASS 5		277.86			177.10		108.48	78.03	42.11					26.44	21.02	20.48	80.88
	CLASS 6		278.08			178.24		104.88	74.17	40.24					23.87	19.18	18.81	80.88
CYPRESS	CLASS 4		708.84			877.81		387.31	240.37	71.83	428.31	208.28	48.83		88.80	40.87	17.41	188.43
	CLASS 5		708.78			878.04		388.44	238.81	68.87	428.44	208.38	48.17		88.04	38.78	18.85	187.88
	CLASS 6		704.81			874.18		383.88	238.84	68.10	421.87	201.82	44.30		88.17	38.83	13.88	188.88
PINE	CLASS 4		88.81			80.88		88.83	48.48	30.88					24.82	23.80	24.80	37.88
	CLASS 5		88.86			88.88		88.78	44.83	28.82					23.88	21.83	22.74	38.82
	CLASS 6		84.78			87.12		84.80	42.78	27.18					21.18	20.88	20.87	34.15
DECIDUOUS	CLASS 4																	20.87
	CLASS 6																	18.70
OTHER SPECIES	CLASS 4		271.88			208.17		108.00	84.48	41.81					28.80	22.83	22.42	84.01
	CLASS 5		268.78			204.30		104.14	82.81	38.84					24.73	21.07	20.85	82.14
	CLASS 6		267.83			202.84		102.27	80.78	37.78					22.87	19.20	18.88	80.27
CHRISTMAS TREES (TREES)	CLASS 4																	2.80
	CLASS 6																	2.28

September 13, 1994

SCHEDULE 12

RAILWAY AND PIPELINE CORPORATIONS VALUATION SCHEDULE

The actual value of the improvements described in Section 25.1 of this by-law shall be determined using the rates for such improvements currently in effect from time to time under the *Assessment Act of British Columbia* and any applicable regulation made thereunder provided that, if no such rates are then in effect or if it is held by a court that the foregoing incorporation of such rates by reference is not effective, the rates shall be determined as set out below:

Subject to the foregoing:

RAILWAY CORPORATIONS TRACK IN PLACE

1.1 In this Schedule:

- 1.1.1 "Class 1 track" means track in place comprising a trackage system that carries an annual gross tonnage of 25 million tons or more;
- 1.1.2 "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;
- 1.1.3 "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;
- 1.1.4 "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;
- 1.1.5 "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;
- 1.1.6 "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;
- 1.1.7 "Class 7 track" means track in place that is unusable for commercial railway traffic on a line or on a siding or spur of a line in respect of which formal approval for abandonment has been received and a copy of the "Certificate of Abandonment" has been provided to the head assessor;
- 1.1.8 "Class 11" means, in the case where a fibre optic cable is jointly owned, occupied or used by a railway corporation and a telecommunications corporation, and is buried within the rail right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation; and
- 1.1.9 "Class 12" means, in the case where a fibre optic cable is jointly owned, occupied or used by a railway corporation and a telecommunications corporation, and is placed at or above ground level within the rail right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation.
- 1.2 The actual value of the track in place of a railway corporation shall be determined using the following rates:
- 1.2.1 for Class 1 track, \$135,961 per kilometer;
 - 1.2.2 for Class 2 track, \$112,222 per kilometer;
 - 1.2.3 for Class 3 track, \$ 76,060 per kilometer;
 - 1.2.4 for Class 4 track, \$ 66,364 per kilometer;

- 1.2.5 for Class 5 track, \$ 12,827 per kilometer;
- 1.2.6 for Class 6 track, \$ 52,222 per kilometer;
- 1.2.7 for Class 7 track, salvage value;
- 1.2.8 for Class 11, buried fibre optic cable, \$7,734 per kilometer;
- 1.2.9 for Class 12, fibre optic cable at or above ground \$3,109 per kilometer.

PIPELINE CORPORATIONS, PIPELINES

- 2.1 The actual value of pipelines referred to in section 25.1.2 of this By-law shall, except where sections 3.1, 3.2 and 3.3 apply, be determined by applying the rates set out in Appendix "A" of this Schedule.

PIPELINE CORPORATIONS, SPECIAL CASES

- 3.1 Where, in respect of a pipeline referred to in section 25.1.2 of this By-law,
 - 3.1.1 an abandonment certificate has been issued under section 9 of the Pipeline Act, R.S.B.C. 1979, c. 328 or other certificate acceptable to Chief and Council, and the certificate has been presented to the head assessor, and
 - 3.1.2 the pipeline would, if valued under section 24.1 of this By-law and in that reference to section 20.1, 20.2 and 20.3 of this By-law, have no valuethe actual value of the pipeline shall be determined using a rate of one dollar.
- 3.2 Where operations of a pipeline have been suspended for a period of one year or more, 10% of the scheduled rate for the pipe size shall be used.
- 3.3 Where a pipeline is placed directly on the ground and, except for extraordinary stream or ravine crossings, is without man-made foundations, it shall be valued at 50% of the scheduled rate if
 - 3.3.1 the length of that section of the pipeline is 20 km or over, and
 - 3.3.2 the diameter of the pipe, throughout the section, is not more than 168 mm.

APPENDIX "A"

Outside diameter of Pipe in millimeters Rate per kilometer

Under 76	\$ 14,927
76 or more and under 88	16,036
88 or more and under 114	19,264
114 or more and under 141	28,844
141 or more and under 168	30,963
168 or more and under 219	35,300
219 or more and under 273	45,990
273 or more and under 323	71,608
323 or more and under 355	109,025
355 or more and under 406	119,716
406 or more and under 457	163,590
457 or more and under 508	238,425
508 or more and under 558	244,788
558 or more and under 609	265,152
609 or more and under 660	339,987
660 or more and under 711	360,260
711 or more and under 762	386,986
762 or more and under 863	407,359
863 or more and under 914	457,586
914 or more and under 965	484,313
965 or more and under 1016	571,958
1016 or more and under 1066	657,484
1066 or more and under 1219	717,393
1219 or more and under 1422	879,873
1422 and more	1,019,862

SCHEDULE 13

ELECTRICAL POWER CORPORATIONS VALUATION SCHEDULE

The actual value of the improvements described in Section 26.1.1 of this by-law shall be determined using the rates for such improvements currently in effect from time to time under the Assessment Act of British Columbia and any applicable regulation made thereunder provided that, if no such rates are then in effect or if it is held by a court that the foregoing incorporation of such rates by reference is not effective, the rates shall be determined as set out below:

Subject to the foregoing:

INTERPRETATION

1.1 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; and

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

ELECTRICAL POWER DISTRIBUTION LINE CLASSIFICATION

2.1 In section 2.2 a reference to:

2.1.1 "Class 1 electrical 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,

2.1.2 "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.

- 2.1.3 "Class 3 electric power distribution lines" means the distribution lines of an electrical power corporation outside a municipality, and
- 2.1.4 "Class 4 electrical 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.
- 2.2 Subject to section 4.1 and 4.2, the actual value of electrical power distribution lines of an electrical power corporation shall be determined using the following rates:
- 2.2.1 Class 1, \$26,664 per circuit kilometre;
- 2.2.2 Class 2, \$19,251 per circuit kilometre;
- 2.2.3 Class 3, \$14,167 per circuit kilometre;
- 2.2.4 Class 4, \$ 4,881 per circuit kilometre.

ELECTRICAL POWER TRANSMISSION LINE CLASSIFICATIONS

- 3.1 In section 3.2 a reference to:
- 3.1.1 "Class 1" means an electrical transmission line rated at 69 kilovolts or less;
- 3.1.2 "Class 2 means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 170 kilovolts;
- 3.1.3 "Class 3" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles;
- 3.1.4 "Class 4" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles;
- 3.1.5 "Class 5" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers;
- 3.1.6 "Class 6" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers;
- 3.1.7 "Class 7" means an electrical transmission line with a rating of 230 kilovolts and having wood or concrete poles;

-
- 3.1.8 "Class 8" means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles;
- 3.1.9 "Class 9" means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers;
- 3.1.10 "Class 10" means an electrical transmission line with a rating of 500 kilovolts and having metal towers;
- 3.1.11 "Class 11" means submarine electrical transmission line with a rating of 500 kilovolts A.C.;
- 3.1.12 "Class 12" means a submarine electrical transmission line with a rating of 230 kilovolts D.C.; and
- 3.1.13 "Class 13" means submarine electrical transmission line with a rating from 132 kilovolts to 138 kilovolts A.C.
- 3.2 Subject to sections 4.1 and 4.2, the actual value of electrical power transmission lines of an electrical power corporation shall be determined using the following rates:
- 3.2.1 Class 1, \$ 35,882 per circuit kilometre;
- 3.2.2 Class 2, \$ 44,932 per circuit kilometre;
- 3.2.3 Class 3, \$ 648,961 per circuit kilometre;
- 3.2.4 Class 4, \$ 462,499 per circuit kilometre;
- 3.2.5 Class 5, \$ 468,897 per circuit kilometre;
- 3.2.6 Class 6, \$ 339,562 per circuit kilometre;
- 3.2.7 Class 7, \$ 67,363 per circuit kilometre;
- 3.2.8 Class 8, \$ 78,051 per circuit kilometre;
- 3.2.9 Class 9, \$ 249,622 per circuit kilometre;
- 3.2.10 Class 10, \$ 294,775 per circuit kilometre;
- 3.2.11 Class 11, \$4,992,834 per circuit kilometre;
-

3.2.12 Class 12, \$ 173,560 per circuit kilometre; and

3.2.13 Class 13, \$ 251,022 per circuit kilometre.

ELECTRICAL POWER CORPORATION SPECIAL CASES

4.1 Where, in respect of an electrical transmission line or distribution line referred to in subsection 26.1.1 of this By-law:

4.1.1 a senior executive of the Corporation provides the head assessor with documentation certifying that the cable has been properly abandoned, and

4.1.2 the transmission or distribution line would, if valued under section 24.1 of this By-law and in that reference to sections 20.1, 20.2 and 20.3 of this By-law, have no value,

the actual value of the transmission or distribution line shall be determined using a rate of one dollar.

4.2 Where, in respect to an electrical power transmission line or 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.

ELECTRICAL POWER LINES UNDER CONSTRUCTION

5.1 Where an electrical power transmission or distribution line referred to in section 26.1 of this By-law is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the line shall be determined by applying the percentage complete to the rate prescribed for that class.

SCHEDULE 14

TELECOMMUNICATIONS CORPORATIONS VALUATION SCHEDULE

The actual value of the improvements described in Section 26.1.2 of this by-law shall be determined using the rates for such improvements currently in effect from time to time under the *Assessment Act of British Columbia* and any applicable regulation made thereunder provided that if no such rates are then in effect or if it is held by a court that the foregoing incorporation of such rates by reference is not effective, the rates shall be determined as set out below:

Subject to the foregoing:

INTERPRETATION

1.1 In this Schedule:

"access line" means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a subscriber with a central telephone office;

"B.C.R." means the British Columbia Railway Company;

"B.N.R." means the Burlington Northern Railway Company;

"Cantel" means Rogers Cantel Inc.;

"C.N.R." means the Canadian National Railway Company;

"C.P.R." means the Canadian Pacific Railway Company;

"fibre optics cable" means the portion of the 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 a light guide, optical wave guide or other fibre optic technology;

"October 31" means October 31 of the year preceding the year for which the assessment roll or revised assessment roll is completed.

TELEPHONE CORPORATION POLE LINES, ETC.

- 2.1 The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$372 per access line.

FIBRE OPTICS CABLE

- 3.1. In section 3.2

- 3.1.1 "Class 1 fibre optics cable" means a cable owned by B.C. Tel and buried within a conduit.
- 3.1.2 "Class 2 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and C.N.R. which is buried within the rail right of way.
- 3.1.3 "Class 3 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and C.N.R. which is placed at or above ground level within the rail right of way.
- 3.1.4 "Class 4 fibre optics cable" means a cable owned by Unitel which is located primarily within an existing communications duct, and which runs between the Matsqui Test Centre and the Aldergrove microwave site.
- 3.1.5 "Class 5 fibre optics cable" means a cable owned by Unitel which is located primarily within an existing communications duct, and which runs either between a Test Centre and a railyard, or a Test Centre and a Test Centre.
- 3.1.6 "Class 6 fibre optics cable" means a cable jointly owned by B.C. Tel and Teleglobe Canada, which is installed below ground level at an average depth within the system of less than five feet.
- 3.1.7 "Class 7 fibre optics cable" means a cable jointly owned by B.C. Tel and Teleglobe Canada, of which 80% or more is installed at or above ground level.
- 3.1.8 "Class 8 fibre optics cable" means each telecommunications corporation's (Rogers Cable, Rogers Cantel and Unitel) portion of a cable jointly owned by each telecommunications corporation and installed below ground level in a C.P.R. Right of Way.

- 3.1.9 "Class 9 fibre optics cable" means a submerged submarine cable owned by Teleglobe Canada.
- 3.1.10 "Class 10 fibre optics cable" means a cable not valued by any other rate.
- 3.1.11 "Class 11 fibre optics cable" means Rogers Cantel's portion of a cable jointly owned by Rogers, Rogers Cantel and Unitel, and installed in a B.N.R. Right of Way between the Vancouver Test Centre and the Burnaby Test Centre.
- 3.1.12 "Class 12 fibre optics cable" means Unitel's portion of a cable jointly owned by Rogers Cable, Rogers Cantel and Unitel, and installed in a B.N.R. Right of Way between the Vancouver Test Centre and the Burnaby Test Centre.
- 3.1.13 "Class 13 fibre optics cable" means cable owned by Westel and installed in a B.C.R. Right of Way from Lone Butte to 100 Mile House.
- 3.1.14 "Class 14 fibre optics cable" means cable owned by Westel and installed in the Municipality of Prince George.
- 3.1.15 "Class 15 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and Cantel and installed between the Aldergrove microwave site and the British Columbia /Washington State border.
- 3.1.16 "Class 16 fibre optics cable" means Cantel's portion of a cable jointly owned by Unitel and Cantel and installed between the Aldergrove microwave site and the British Columbia /Washington State border.
- 3.1.17 "Class 17 fibre optics cable" means cable owned by Unitel and installed between the Burnaby microwave site and Teleglobe's head office in Burnaby.
- 3.2 The actual value of a fibre optics cable shall be determined using the following rates:
- | | | |
|-------|----------|--------------------------|
| 3.2.1 | Class 1. | \$123,768 per kilometre: |
| 3.2.2 | Class 2. | \$ 10,571 per kilometre: |
| 3.2.3 | Class 3. | \$ 5,947 per kilometre: |

3.2.4	Class 4.	\$ 18,709 per kilometre;
3.2.5	Class 5.	\$ 14,671 per kilometre;
3.2.6	Class 6.	\$ 49,529 per kilometre;
3.2.7	Class 7.	\$ 12,797 per kilometre;
3.2.8	Class 8.	\$ 14,216 per kilometre;
3.2.9	Class 9.	\$ 58,779 per kilometre;
3.2.10	Class 10.	\$ 32,000 per kilometre;
3.2.11	Class 11.	\$ 4,520 per kilometre;
3.2.12	Class 12.	\$ 65,568 per kilometre;
3.2.13	Class 13.	\$ 14,578 per kilometre;
3.2.14	Class 14.	\$ 21,570 per kilometre;
3.2.15	Class 15.	\$ 60,825 per kilometre;
3.2.16	Class 16.	\$ 9,687 per kilometre;
3.2.17	Class 17.	\$261,642 per kilometre;

TELEGRAPH CORPORATIONS, POLE LINES, ETC.

- 4.1 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 kilometre.

TELECOMMUNICATIONS CORPORATIONS, METALLIC CABLE

- 5.1 The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:
- 5.1.1 \$29,343 per kilometre. for cable below ground;
 - 5.1.2 \$16,944 per kilometre. for submarine cable;

5.1.3 \$1 per kilometre for cable out of service.

RATE FOR ABANDONED TELECOMMUNICATIONS CABLE

6.1 Where, in respect of telecommunications cable referred to in subsection 26.1.2 of this By-Law,

6.1.1 a senior executive of the corporation provides the head assessor with documentation certifying that the cable has been properly abandoned, and

6.1.2 the telecommunications cable would, if valued under section 24.1 of this By-Law and in that reference to section 20.1, 20.2 and 20.3 of this By-Law, have no value.

the actual value of the telecommunications cable, shall be determined using a rate of one dollar.

CABLES UNDER CONSTRUCTION

7. Where a fibre optics cable, of a telecommunications corporation referred to in section 26.1 of this By-law is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the line shall be determined by applying the percentage complete to the rate prescribed for that class.

SCHEDULE 15

**RAILWAY, PIPELINE AND ELECTRIC POWER AND TELECOMMUNICATION
CORPORATION RIGHTS OF WAY VALUATION SCHEDULE**

The actual value of the improvements described in Section 27.1 of this by-law shall be determined using the rates for such improvements currently in effect from time to time under the *Assessment Act of British Columbia* and any applicable regulation made thereunder provided that, if no such rates are then in effect or if it is held by a court that the foregoing incorporation of such rates by reference is not effective, the rates shall be determined as set out below:

Subject to the foregoing:

INTERPRETATION

1.1 In this Schedule:

"gathering pipelines" means pipelines for the transportation of:

- 1.1.1 natural gas from the final point of well-head preparation to the intake-valve at the scrubbing, processing or refining plant, or
- 1.1.2 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

2.1 The actual value of the right of way for the items in column 1 of the table must be determined using the rates set out opposite them in column 2;

Column 1	Table	Column 2
For the track in place of a railway corporation which is located south of the 59th parallel of latitude		\$3,642 per acre
For the track in place, of a railway corporation, which is located north of the 59th parallel of latitude		\$205 per acre

For the pipelines of a pipeline corporation other than gathering pipelines	\$1,723 per acre
For the gathering pipelines of a pipeline corporation	\$145 per acre
For the transmission lines of an electrical power corporation	\$1,723 per acre
For the fibre optics cables of a telecommunications corporation	\$1,723 per acre