# **CERTIFICATION**

Pursuant to Section 86, *Indian Act RSC* 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Deputy Minister's Approval Order dated 29th day of December, 1993, and the Squamish Indian Band "Property Assessment Bylaw, Amendment Bylaw No. 1 - 1993" dated 15th day of December, 1993, are true copies of the said Order and Bylaw.

A Richard Frizell, Director,

Lands & Trust Services, B.C. Region; a Superintendent as defined in Sec.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 Squamish Indian Band, in the Province of British Columbia, at a meeting held on the 15th day of December, 1993.

Squamish Indian Band Property Assessment Bylaw Amendment Bylaw No. 1 - 1993

That part of the Assessment Bylaw that is not approved is sub-section 2(ar) which provides as follows:

an appeal of the assessment to the Federal Court of Canada, Trial Division.

Dated at Hull, Quebec

this 29 h day of December 1993.

Dan E. Goodleaf Deputy Minister

## SQUAMISH INDIAN BAND

# PROPERTY ASSESSMENT BYLAW AMENDMENT BYLAW NO. 1 - 1993

WHEREAS the Band Council of the Squamish Indian Band approved and passed the Squamish Indian Band Property Assessment Bylaw at a meeting held on the 16th day of December, 1992, pursuant to the provisions of the <u>Indian Act</u> and in particular pursuant to subsection 83(1) of the <u>Indian Act</u>, and the Minister of Indian Affairs and Northern Development approved the Bylaw pursuant to Section 86 of the <u>Indian Act</u> the 31st day of December, 1992;

AND WHEREAS the Band Council of the Squamish Indian Band wishes to amend the Squamish Indian Band Property Assessment Bylaw;

NOW BE IT HEREBY RESOLVED that the following Bylaw be and is hereby enacted for the purpose of amending certain provisions of the Squamish Indian Band Property Assessment Bylaw as hereinafter provided.

### Short Title

1.0 This bylaw may be cited as the Squamish Indian Band Property Assessment Bylaw, Amendment Bylaw No. 1 - 1993.

# Amendment

2.0 The Squamish Indian Band Property Assessment Bylaw is amended:

(a) in subsection 1(1) by adding the following definition immediately after the definition therein given for the term "taxation bylaw":

""taxation year" means taxation year as defined in the taxation bylaw,"

(b) in subsection 26.1(1) by repealing the definition of "cost of industrial improvement" and substituting the following:

""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, those manuals establishing rates, formulae, rules or principles for the calculation of cost prescribed in Schedule "V" shall apply,"

(c) in subsection 26.1(1) by repealing the definition of
 "industrial improvement" and substituting the
 following:

""industrial improvement" means an improvement that is part of a plant that is designed, built and can be used for the purpose of one or more of the following:

(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore,

3,

- (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,
- (1) 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,

but council may exempt from this definition of "industrial improvements" improvements in a plant or class of plant that has less than a prescribed capacity and may prescribe different capacities for different types of plant, and hereby makes such exemptions as set out in Schedule "VI"

(d) in subsection 27(3) by repealing the subsection and substituting the following:

- "(3) For the purposes of paragraph (1)(e) "right of way" means land and improvements that a railway corporation is entitled to use for the operation of track in place but "right of way" of a railway corporation does not include:
  - (a) land and improvements of which the railway corporation is not an interest holder within the meaning of this bylaw,
  - (b) land and improvements that the railway corporation leases to a lessee, or
  - (c) land and improvements which have a higher and better use than as right of way for track in place."
- (e) by repealing the title to section 40 and substituting the following:

"Establishment of Boards of Review"

(f) in section 63 by repealing the title to Schedule "XI" and substituting the following:

"Schedule "XI" - Telecommunications Corporations
Valuation (Section 27(1))"

- (g) in Schedule "I" by repealing paragraphs 1(c) and (d) and substituting the following:
  - 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, steamchest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse, and all ventilating and heating equipment used for process purposes in farms, described in subsection 1(2)(b) of this bylaw,
  - (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,
- (h) in Schedule "I" by repealing subparagraph (t) (vii) and substituting the following:
  - (t) (vii) those spas, hot-tubs and swimming pools that are free standing and any associated machinery and controls."
- (i) in Schedule "IV" by repealing paragraph 1(b) and substituting the following:
  - "(b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings,"
- (j) in Schedule "IV" by repealing paragraphs 8.(1)(a), (b) and (c) and substituting the following:
  - "8.(1) Class 8 property shall include only:
  - (a) 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,

(xxi) hang gliding,

- (b) 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 religious 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.
- (k) in Schedule "IV" by repealing subsection 8(2),
- (1) in Schedule "V" by repealing section 1 and substituting the following:
  - "1. Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual, deposited on November 10, 1992 with the Assessment Commissioner appointed under the Assessment Authority Act, are prescribed for the purposes of the definition of "cost of industrial improvement" in section 26.1(1) of this bylaw."
- (m) in Schedule "VI" by repealing the entire Table at the end of the Schedule and substituting the following:

Column 1 Plant	Column 2 Capacity
1. Placer mines	500 m³ pay dirt per day
2. Mines, other than coal mines or placer mines	75 tonnes milling capacity per day or no milling capacity
3. Sawmills that manufacture lumber and other wood products from raw logs	15 million fbm per year based on 480 shifts a year of 8 hours each shift
4. Remanufacturing plants, not part of a sawmill, which manufacture lumber or other wood products from rough lumber or cants, but not raw logs	24 million fbm per year based on 480 shifts a year of 8 hours each shift
5. Chemical plants	5,000 tonnes per year
6. Building, refitting or repairing ships	750 tonnes light displacement weight retrieval capacity or no retrieval capacity

- (n) in Schedule "VII" by deleting the reference to
   "September 30" in paragraphs 4(1)(a) and (b) and
   4(2)(a) and (b) and replacing same with "October 31",
- (o) in Schedule "VII" by amending section 4 by adding the following as subsection (5):
  - "(5) The assessor may round the amount of depreciated value calculated under section 2 or 3:
  - (a) down to the nearest \$100, where the value determined is greater than \$101 and less than \$99,999, and
  - (b) down to the nearest \$1,000, where the value determined is \$100,000 or greater."

(p) in Schedule "VII" by repealing the entire Table at the end of the Schedule and substituting the following:

TABLE				
INDUSTRIAL IMPROVEMENT DEPRECIATION RATES (By Category as listed in Section 26.1)				
Category	Annual Rate of Depreciation			
(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.5			
(b) mining, breaking, washing, grading or beneficiating of coal	4.0			
(c) producing of aluminum	3.0			
(d) smelting or refining of metal from ore or ore concentrate	3.0			
(e) producing, manufacturing, processing or refining of petroleum or natural gas	3.0			
(f) manufacturing of lumber or other sawmill and planing mill products	4.0			
(g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products	4.0			
(h) manufacturing of gypsum board	3.0			
(i) manufacturing of pulp, paper or linerboard	3.0			
(j) manufacturing of chemicals	4.0			
(k) manufacturing of chemical fertilizer	3.0			
(1) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds	3.0			
(m) manufacturing of cement	3.0			
(n) manufacturing of insulation	3.0			
(o) manufacturing of sheet glass or glass bottles	3.0			

(p) building, refitting or repairing ships 5.0			
(q)(i)	loading cargo onto sea-going ships or barges, including associated cargo storage and loading facilities	5.0	
(ii)	the maritime structure of a grain terminal operation including piers, wharves, shipping galleries and loading gallery towers used to transport grain from a grain elevator to seagoing ships or barges, but excluding those things included in paragraph (q)(iii)	5.0	
(iii)	grain elevators and associated structures	2.5	

- (q) in Schedule "VIII" by adding section 1 as follows:
  - "1. This Schedule shall be used for the determination of value for the purposes of assessment for the 1994 and subsequent taxation years."
- (r) in Schedule "VIII" by amending subsection 1(e)(iii) by
  striking out "September 30" and substituting "October
  31"
- (s) in Schedule "VIII" by amending subsection 3(1) by adding the following paragraphs (g), (h) and (i):
  - "(g) "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 assessor,
  - (h) "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
- (i) "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."
- (t) in Schedule "VIII" by repealing subsection 3(2) and substituting the following:
  - "(2) The actual value of the track in place of a railway corporation shall be determined using the following rates:
  - (a) Class 1 track, \$133,295 per kilometre,
  - (b) Class 2 track, \$110,022 per kilometre,
  - (c) Class 3 track, \$74,569 per kilometre,
  - (d) Class 4 track, \$65,063 per kilometre,
  - (e) Class 5 track, \$12,576 per kilometre,
  - (f) Class 6 track, \$51,199 per kilometre,
  - (q) Class 7 track, salvage value,
  - (h) Class 11, buried fibre optic cable, \$8,258 per kilometre,
  - (i) Class 12, fibre optic cable at or above ground, \$3,432 per kilometre."
- (u) in Schedule "VIII" by repealing section 4 and substituting the following:
  - "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 the Table below in this Schedule."

- (v) in Schedule "VIII" by repealing subsection 5(1) and substituting the following:
  - "5.(1) Where, in respect of a pipe line referred to in section 27(1)(c) of this bylaw:
  - (a) an abandonment certificate has been issued under section 9 of the <a href="Pipeline Act">Pipeline Act</a> of the Province of British Columbia and the certificate has been presented to the assessor, and
  - (b) 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 one dollar."

- (w) in Schedule "VIII" by repealing subsection 5(3) and substituting the following:
  - "(3) Where a pipe line 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 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 168mm."
- (x) in Schedule "VIII" by adding section 6 as follows:

## "Pipe lines under construction

6. Where the track in place referred to in section 27(1)(b) or a pipe line referred to in section 27(1)(c) of this bylaw is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the track in place or pipe line shall be determined by applying the percentage complete to the rate prescribed for that class."

(y) in Schedule "VIII" by repealing the entire Table at the end of the Schedule and substituting the following:

TABLE	
Outside diameter of Pipe in millimetres	Rate per kilometre
under 76	\$ 14,634
76 or more and under 88	\$ 15,722
88 or more and under 114	\$ 18,886
114 or more and under 141	\$ 28,279
141 or more and under 168	\$ 30,356
168 or more and under 219	\$ 34,608
219 or more and under 273	\$ 45,088
273 or more and under 323	\$ 70,204
323 or more and under 355	\$ 106,888
355 or more and under 406	\$ 117,369
406 or more and under 457	\$ 160,382
457 or more and under 508	\$ 233,750
508 or more and under 558	\$ 239,979
558 or more and under 609	\$ 259,953
609 or more and under 660	\$ 333,321
660 or more and under 711	\$ 353,196
711 or more and under 762	\$ 379,398
762 or more and under 863	\$ 399,372
863 or more and under 914	\$ 448,614
914 or more and under 965	\$ 474,817
965 or more and under 1016	\$ 560,743
1016 or more and under 1066	\$ 644,592

1066 or more and under 1219	\$ 703,327
1219 or more and under 1422	\$ 862,621
1422 and more	\$ 999,865

- (z) in Schedule "IX" by repealing section 2 and substituting the following:
  - "2. This Schedule shall be used for the determination of value for the purposes of assessment for the 1994 and subsequent taxation years."
- (aa) in Schedule "IX" by amending section 3 by repealing the Table and substituting the following:

Column 1	Column 2
For the track in place, of a railway corporation, which is located south of the 59th parallel of latitude	\$3,126 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 pipe lines of a pipe line corporation other than gathering pipe lines	\$1,460 per acre
For the gathering pipelines of a pipeline corporation	\$ 136 per acre
For the transmission lines of an electrical power corporation	\$1,460 per acre
For the metallic or fibre optic cables of a telecommunications corporation	\$1,460 per acre

- (ab) in Schedule "X" by repealing section 2 and substituting the following:
  - "2. This Schedule shall be used for the determination of value for the purposes of assessment for the 1993 and subsequent taxation years."

- (ac) in Schedule "X" by repealing subsection 3(2) and substituting the following:
  - "(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, \$26,141 per circuit kilometre,
    - (b) Class 2, \$18,874 per circuit kilometre,
    - (c) Class 3, \$13,889 per circuit kilometre,
    - (d) Class 4, \$4,785 per circuit kilometre."
- (ad) in Schedule "X" by repealing paragraph 4.(1)(b) and substituting the following:
  - "(b) "Class 2" means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 170 kilovolts,"
- (ae) in Schedule "X" by repealing subsection 4.(2) and substituting the following:
  - "(2) Subject to section 5 of this Schedule, the actual value of the electric power transmission lines of an electric power corporation shall be determined using the following rates;
    - (a) Class 1, \$34,611 per circuit kilometre,
    - (b) Class 2, \$41,163 per circuit kilometre,
    - (c) Class 3, \$663,791 per circuit kilometre,
    - (d) Class 4, \$471,785 per circuit kilometre,
    - (e) Class 5, \$484,586 per circuit kilometre,
    - (f) Class 6, \$347,439 per circuit kilometre,
    - (g) Class 7, \$63,258 per circuit kilometre,

- (h) Class 8, \$79,215 per circuit kilometre,
- (i) Class 9, \$251,436 per circuit kilometre,
- (k) Class 10, \$297,151 per circuit kilometre,
- (1) Class 11, \$6,215,716 per circuit kilometre,
- (m) Class 12, \$152,613 per circuit kilometre,
- (n) Class 13, \$636,601 per circuit kilometre."
- (af) in Schedule "X" by repealing section 5 and substituting
   the following:
  - "5.(1) Where, in respect of an electrical transmission or distribution line referred to in section 27(1)(a) of this bylaw:
  - (a) a senior executive of the corporation provides the assessor with documentation certifying that the cable has been properly abandoned, and
  - (b) the transmission or distribution 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 transmission or distribution line shall be determined using a rate of one dollar.

- (2) 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."
- (ag) in Schedule "X" by adding section 6 as follows:

#### "Electrical power lines under construction

6. Where an electrical power transmission or distribution line referred to in section 27(1)(a) of this bylaw 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."

(ah) in Schedule "XI" by repealing the Title and substituting the following:

#### Telecommunications Corporations Valuation (Section 27(1))"

- (ai) in Schedule "XI" by amending section 1 by adding the following:
  - "'C.N.R.' means the Canadian National Railway Company"
- (aj) in Schedule "XI" by amending section 1 by striking out
   "September 30" wherever it appears and substituting
   "October 31"
- (ak) in Schedule "XI" by repealing section 2 and substituting the following:
  - "2. This Schedule shall be used for the determination of value for the purposes of assessment for the 1994 and subsequent taxation years."
- (al) in Schedule "XI" by repealing section 3 and substituting the following:
  - "3. 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."
- (am) in Schedule "XI" by repealing section 4 and substituting the following:

## "Fibre optics cable

- 4(1) In this section
- (a) "Class 1 fibre optics cable" means a cable jointly owned by B.C. Tel and Telecom Canada,
- (b) "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,
- (c) "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,
- (d) "Class 4 fibre optics cable" means a cable owned by Unitel which is located primarily within an existing communications duct, and which runs between a Test Centre and a microwave site,
- (e) "Class 5 fibre optics cable" means a cable owned by Unitel which is located primarily within an existing communications duct, and which runs between a Test Centre and a railyard,
- (f) "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,
- (g) "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,
- (h) "Class 8 fibre optics cable" means the portion belonging to each telecommunications corporation of a cable, jointly owned by Rogers Cable, Rogers Cantel and Unitel, which is installed below ground level,
- (i) "Class 9 fibre optics cable" means a submarine cable owned by Teleglobe Canada,
- (j) "Class 10 fibre optics cable" means a cable not valued by any other rate.
- (2) The actual value of a fibre optics cable shall be determined using the following rates:

- (a) Class 1, \$127,623 per kilometre;
- (b) Class 2, \$ 11,032 per kilometre;
- (c) Class 3, \$ 6,206 per kilometre;
- (d) Class 4, \$ 19,408 per kilometre;
- (e) Class 5, \$ 15,223 per kilometre;
- (f) Class 6, \$ 51,571 per kilometre;
- (g) Class 7, \$ 13,324 per kilometre;
- (h) Class 8, \$ 14,873 per kilometre;
- (i) Class 9, \$ 61, 998 per kilometre;
- (j) Class 10, \$ 66,915 per kilometre."
- (an) in Schedule "XI" by repealing section 6 and substituting the following:
  - "6. The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:
  - (a) \$29,343 per kilometre, for cable below ground;
  - (b) \$16,944 per kilometre, for submarine cable."
- (ao) in Schedule "XI" by repealing section 7 and substituting the following:
  - "7. Where, in respect of a telecommunications cable referred to in section 27(1)(a) of this bylaw:
  - (a) a senior executive of the corporation provides the assessor with documentation certifying that the cable has been properly abandoned, and

(b) the telecommunications cable 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 telecommunications cable shall be determined using a rate of one dollar."

- (ap) in Schedule "XI" by adding section 8 as follows:
  - "8. Where a fibre optics cable, of a telecommunications corporation referred to in section 27(1)(a) of this bylaw 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."
- (aq) in Schedule "XII" by repealing Forms 1 and 2 in section 2 and substituting the following:

#### FORM 1

This roll comprising the assessed values of properties within the reserve of the Squamish Indian Band is hereby confirmed by the board of review and, except as may be amended upon further appeal or by means of an entry in a supplementary assessment roll, is hereby certified to be the assessment roll for the year 19\_\_\_\_\_.

Dated at \_\_\_\_\_\_\_, in the Province of British Columbia

his	 day	of	 19				
			-	Chairman,	Board	of	Review
				1	<del></del>		Member
			_				Member

#### FORM 2

This supplementary roll comprising the assessed values of properties within the reserve of the Squamish Indian Band is hereby confirmed by the board of review and, except as may be amended upon further appeal or by

1	means of an entry in a revised or further supplementary assessment roll, is hereby certified to be a supplementary assessment roll for the year 19
	Dated at, in the Province of British Columbia
	this day of, 19
	Chairman, Board of Review
	•••••
	Member
	Member
(ar)	in Schedule "XIV" by repealing the Authorization form
	and substituting the following form:
	"TO: THE ASSESSOR,
	ASSESSMENT AREA NAME AREA NO
	I, Name
	Address
	Phone Number
	BEING THE INTEREST HOLDER OF THE FOLLOWING PROPERTY:
	Civic Address
	Assessment Roll No
	(if more than one property, attach list with owner's signature)
	(II more than one proposely
	HEREBY APPOINT: (Agent's Name)
	(Agent's Address)
	(Agent's Phone Number)
	as may agent for purposes of:
	(check one or more of the following)
	a review of the assessment to determine whether or not to
	appeal
	Deview
	an appeal of the assessment to the Board of Review

	an appeal of the assessment to the Federal Court of Canada,
	Trial Division
	the following enumerated purposes:
	1. 2. 3.
Unders confid relati Indian delive	he 19 Assessment Roll only, and for no other purposes. Standing the duty of the Assessor regarding the dentiality of information received by the Assessor in ion to my property under sections 14 and 15 of the Squamish a Band Property Assessment Bylaw, I authorize the Assessor to er to the above named agent copies of:
	Field Cards or other office records detailing the physical inventory of the above property.
	Office records detailing the method of valuation of the above property. This may include costing information and/or details relating to income, expenses, vacancy or capitalization rate.
	Income and Expense Statements returned by the current Interest Holder to the Assessment Authority, copies of which have not been retained by the current Interest Holder.
above year o	understood and agreed that if the agent uses any of the mentioned information for any other purpose either in this of future years, the Assessor is not responsible or liable by a of such use.
The ac	gent is hereby authorized and shall provide to the Assessor

all information he has gathered in his function relevant to the

above mentioned appeal.

Nothing in this appointment precludes the Assessor from dealing directly with the Interest Holder.

Signature of Interest Holder Date

I agree to abide by the above terms and conditions of appointment.

Signature of Agent Date"

## Tense

3.0 Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.

## Bylaw Remedial

4.0 This bylaw shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

#### Head Note

5.0 Head notes, marginal notes and provision headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.

## Severance of Sections

6.0 A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at the Squamish Indian Band Administration Office, 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, this 15th day of December, 1993.

Chiffee Mathies	MARTINE A	
CHIEF	CHIEA	CHIEF
(AND COUNCILLOR)	(AND COUNCILLOR)	(AND COUNCILLOR)
Bill Williams COUNCILLOR	Councillof Joseph	Sulter Jacol " COUNCILLOR "
Landoll Song- COUNCILLOR	Dunis Jan Lound Councille R	Swen Harry COUNCILLOR
COUNCILLOR	ann Whennock COUNCILLOR	Donne Billy COUNCILLOR
COUNCILLOR	Frank a Rivers. COUNCILLOR	Marnon Matrolles COUNCILLOR
COUNCILLOR	COUNCILLOR	anthony Moody COUNCILLOR

I, BILL WILLIAMS, a Band Councillor and Chairman of the Band Council of the Squamish Band of Indians, do hereby certify that a true copy of the foregoing bylaw was forwarded to the Minister of Indian Affairs and Northern Development pursuant to subsection 82(1) of the <u>Indian Act</u> this 15th day of December, 1993.

WITNESS

BILL WILLIAMS

Bill Williams

BAND COUNCILLOR AND CHAIRMAN