

#### 14. Property Exempt from Taxation

- 1) The following property is exempt from taxation:
  - a. Property of a band member held under a cp, except any part of the property of a band member held under a cp that is used or occupied or that is subject to an interest held:
    - i. by a person or persons who are not band members, or
    - ii. under a lease, licence, permit or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, licence fees or other moneys to any person, including without limitation a band member
  - b. Property of the band located within lands that are not designated lands as defined in the *Indian Act* or surrendered lands as defined in the *Indian Act*, except any part of the property of the band that is used or occupied:
    - i. by a person or persons who are not band members, or
    - ii. under a lease, licence, permit or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, licence fees or other moneys to any person, including without limitation the band,
  - c. notwithstanding subsection (1)(a) and subject to subsection (3), property used and occupied by the band chiefly for the administration of the affairs of the band,
  - d. notwithstanding subsection (1)(b) and subject to subsection (3), property of an organization, incorporated or otherwise, owned or controlled by the band, or an aboriginal organization, unless the council decides that this exemption shall not apply,
  - e. manufactured homes licensed and equipped to travel on a public highway, that are occupied by a person or persons not ordinarily resident on the reserve and are situated within a mobile home park or manufactured home park for a period of less than 60 days
  - f. campers, motor homes or any vehicle that is capable of being towed on its own permanent wheels and under carriage by motor vehicle, has a current license as a trailer under the Motor Vehicle Act, RSBC 1979, c. 288, as amended from time to time, for use on a highway and is not used as a principal residence,
  - g. a floating manufactured home other than a floating manufactured home that is anchored or secured, for a period of 60 days or more during a year, to land, a structure or a buoy in a manufactured home park that is covered by water,
  - h. if, and for howsoever long as, council by band council resolution may approve, the property of a municipality that is maintained and operated as park or a recreation ground or for athletic or recreational purposes by the municipality,
  - i. property owned by a body corporate, all issued and outstanding shares of which are held by a band member, which is used and occupied by the band member holding all of the issued and outstanding shares of the body corporate, as that band member's principal residence.
- 2) Where an interest in property is exempt from taxation, that fact does not affect the liability to assessment or to taxation of any other interest in the same property.
- 3) The surveyor of taxes shall determine whether:
  - a. for the purposes of paragraph (1)(c), property is used and occupied by the band primarily for the administration of the affairs of the band,
  - b. for the purposes of paragraph (1)(d), any organization is owned or controlled by the band,
  - c. for the purposes of subsection (1)(a), any part of the property of a band member held under a cp, is used or occupied:
    - i. by a person or persons who are not band members, or
    - ii. under a lease, licence or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, licence fees or other moneys to any person, including without limitation the band, or
  - d. for the purposes of subsection (1)(b), any part of the property of the band is used or occupied:
    - i. by a person or persons who are not band members, or
    - ii. under a lease, licence or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, licence fees or other moneys to any person, including without limitation the band, and any such determination shall be final and conclusive for all purposes unless and until the surveyor of taxes shall make a contrary determination under this subsection (3).
- 4) Notwithstanding subsection 14(1) through 14(3), all land and interests in land are liable to service and local improvement charges.
- 5) Where an interest in land is not subject to taxation, that fact does not affect the liability to taxation of any other interest in the same land.
- 6)
  - a. An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.
  - b. Where an exemption applies to a portion of a building, it applies, in the same proportion, to the land that is necessary as the site for the building.