

This Act is current to 30 November 2016.

This Act has "Not in Force" sections. See the [Table of Legislative Changes](#).

DRAINAGE, DITCH AND DIKE ACT

[RSBC 1996] CHAPTER 102

Contents

Part 1

1—57 Repealed

Part 2 — Drainage, Diking and Development

| | |
|----|--|
| 58 | Definitions |
| 59 | Commissioners a body corporation |
| 60 | Power to dissolve corporation |
| 61 | Vacancies to be filled by Lieutenant Governor in Council |
| 62 | Resignation and removal of commissioner |
| 63 | Charge of works vested in commissioners and compliance with Water Sustainability Act |
| 64 | Meetings |
| 65 | Appointment of staff |
| 66 | Duties of clerk |
| 67 | Duties of collector |
| 68 | Collector to give security |
| 69 | Commissioner may act as clerk and collector |
| 70 | Officers as witnesses |
| 71 | Books and records open for inspection |
| 72 | Engineer to make survey |
| 73 | Exclusion from district of land not benefited |
| 74 | Enlargement of district to include other land benefited |
| 75 | Engineer to prepare plan of works, estimate of cost and assessment roll |
| 76 | Meeting of owners |

- 77 Application of section
- 78 Methods of executing works
- 79 Determination of owners not to execute works
- 80 When commissioners may proceed with works
- 81 Purposes for which commissioners may levy taxes
- 82 Levy of taxes
- 83 Taxes
- 84 Taxes on Provincial land
- 85 Taxes on Dominion land
- 86 Crown land is assessable
- 87 Further levy to meet deficiency for taxes on Crown land
- 88 Holding of Court of Revision
- 89 Notice of sitting
- 90 Advertisement of notice
- 91 Adjournment of Court of Revision
- 92 Owner may appear
- 93 Appeals
- 94 Assessment roll and plan valid and binding
- 95 Engineer's plan conclusive as to area of district
- 96 First charge vested in commissioners
- 97 Power to prepare and revise new assessment roll
- 98 Alterations and additional works
- 99 Petition for better drainage of land within district not sufficiently drained
- 100 Power of commissioners to execute, operate and maintain works
- 101 Exemption from taxation of land that ceases to be benefited on abandonment of dike
- 102 Assessments to create maintenance fund
- 103 Any 2 commissioners may act

- 104 Validity of assessment roll and charge
- 105 Power to expropriate land
- 106 Expropriation not limited
- 107 Protection of dikes crossed by highway
- 108 Compensation for land damaged
- 109 Compensation is part of cost of works
- 110 Execution of works by owners
- 111 Requisition to owners to attend
- 112 Owner's duties on being requisitioned
- 113 Commissioners may have survey of land made
- 114 Outer and inner dikes
- 115 Appeal to judge from decision of engineer
- 116 Outer dike ceasing to protect inner
- 117 Repair of outer dike
- 118 Enlargement of district
- 119 Power to borrow on security of first charge on land and taxes
- 120 Temporary borrowing on security of uncollected taxes
- 121 Application of money borrowed
- 122 Validity of securities irrespective of form
- 123 Debentures transferable by delivery after endorsement in blank
- 124 What debenture holder as plaintiff must prove
- 125 Debentures binding despite certain defects
- 126 Debentures binding after one year's interest paid
- 127 Payment of principal and interest
- 128 Diking taxes in default carry interest
- 129 Recovery of taxes and fines
- 130 Recovery of taxes by sale of lands

- 131 Time and place of sale
- 132 Notice of sale
- 133 Conduct of sale
- 134 Notice of sale
- 135 Tax sale certificate
- 136 Surplus proceeds of sale to be held
- 137 Notices if land sold
- 138 Liability to forfeiture of land unsold at tax sale
- 139 Right of redemption
- 140 Notice of period allowed for redemption
- 141 Status of land during redemption period
- 142 Evidence of redemption
- 143 Purchaser's rights on redemption of land sold
- 144 Tax sale deed
- 145 Protection of tax sale title
- 146 Tax sale of Crown land held under lease or agreement of sale
- 147 Absolute forfeiture at end of redemption period
- 148 Power of commissioners to redeem land forfeited or sold for Provincial or municipal taxes
- 149 Power of commissioners to hold and deal with land
- 150 Investment of sinking funds
- 151 Power of lenders to appoint commissioners
- 152 Power of Lieutenant Governor in Council to appoint and dismiss commissioners
- 153 Procedure on claims against commissioners
- 154 Owner of land may appeal to judge
- 155 Inspection by engineer appointed by Lieutenant Governor in Council
- 156 Application of Part to districts formed before March 1, 1913
- 157 Part applicable although land in municipality

- 158 Damage to dike
- 159 Wilful injury to works
- 160 Commissioners not liable for acts of predecessors
- 161 How notice is to be given
- 162 Annual meetings in district constituted before April 1, 1919
- 163 Power to make regulations
- 164 Appeal to minister from comptroller
- 165 Sections applicable on transfer of duties
- 166 Order of transference
- 167 Effect of order
- 168 Commissioner to prepare statement of accounts and transfer all documents
- 169 Evidence of appointment
- 170 Dissolving development districts
- 170.1 Transfer of development district assets
- 171 Transfer to a municipality
- 172 Transfer to a regional district
- 173 Sunset provision

Schedule

Part 1

Repealed

1—57 [Repealed 2002-12-8.]

Part 2 — Drainage, Diking and Development

Definitions

58 In this Part:

"comptroller" means the person designated as the Comptroller of Water Rights under section 114 (1) of the Water Sustainability Act;

"district" includes every drainage or diking district constituted before March 1, 1913 and all land constituted a drainage, diking or development district by order in council under this Part;

"engineer" means the civil engineer appointed by the commissioners under this Part;

"execute" has those meanings appropriate to describe the performance or construction of the particular works referred to in the context, and includes the acquisition of those works in any manner;

"irrigation purpose" has the same meaning as in section 2 of the Water Sustainability Act;

"judge" means a judge of the Supreme Court;

"land" means all land in a district or proposed district;

"majority in value of the owners" means owners of land in the district or the proposed district, representing in the aggregate more than 50% of the amount of the total assessments against the land in the district or the proposed district as appears by the last revised assessment roll of the district prepared and revised under this Part, or, if there is no assessment roll, then by the last revised Provincial or municipal assessment roll, or, if any parcel of land in the district is not separately shown as assessed by the Provincial or municipal assessment roll in force, the value of that parcel as determined by the comptroller for the purposes of this definition;

"owner" means

(a) the person registered in the register of indefeasible or absolute fees in the land title office as the registered owner of land within a district, and

(b) if an agreement to sell the land or any part of it is registered in the land title office, the person last registered as the holder of a right to purchase,

and includes the legal representative of the owner, the receiver or liquidator of a company that is an owner, and any pre-emptor, homesteader or purchaser from the Crown in right of either Canada or British Columbia of any land within the district;

"power purpose" has the same meaning as in section 2 of the Water Sustainability Act;

"waterworks purpose" has the same meaning as in section 2 of the Water Sustainability Act;

"works" includes all dikes, dams, weirs, locks, lock gates, flood gates, breakwaters, drains, ditches, flumes, aqueducts, pumps and pumping machinery, headworks, reservoirs, pipelines, tunnels, culverts, electric transmission lines, generators, accumulators, transformers, gauges, meters and all machinery, apparatus, plant, buildings, operation or construction of whatever kind or nature that may be necessary or convenient for the supply of water or electrical energy, or for the carrying out of drainage, diking, irrigation, waterworks, electric lighting or power development scheme, and, in the case of districts constituted by order in council under this Part for reclaiming and improving land by draining and diking, the straightening, deepening, clearing or improving or the changing of the course of any artificial or natural waterway.

Commissioners a body corporation

59 (1) The commissioners of every district to which this Part applies are a corporation and may acquire, hold and dispose of property for the purposes of this Part.

(2) The production of a copy of the Gazette containing notice of the order in council purporting to constitute the district is conclusive proof of the appointment of the commissioners and of the regularity of all proceedings leading to it.

Power to dissolve corporation

60 On the petition of a majority in value of the owners of the land comprised in any district, and on proof to the satisfaction of the Lieutenant Governor in Council that provision has been made for the payment and discharge of all corporate debts and obligations of the commissioners of the district, and for the equitable distribution of the corporate assets of the commissioners, and on conditions and subject to provisions the Lieutenant Governor in Council thinks proper, the Lieutenant Governor in Council may, by order published in the Gazette, revoke the incorporation of the commissioners, and declare the corporation to be dissolved.

Vacancies to be filled by Lieutenant Governor in Council

61 In the case of a vacancy in the office of commissioner, by death, resignation or removal as set out in this Part, the vacancy must be filled by the Lieutenant Governor in Council by order in council, and notice of the order in council must be published in the Gazette at the expense of the commissioners.

Resignation and removal of commissioner

62 A commissioner may at any time resign, or be removed from office by the Lieutenant Governor in Council on receiving a petition signed by a majority in value of the owners in the district, and notice of the resignation or of the order in council making the removal must be published in the Gazette at the expense of the commissioners.

Charge of works vested in commissioners and compliance with Water Sustainability Act

63 (1) Subject to this Part and any orders, rules or regulations made under it, full charge and authority over the extent and scope of the works and over their execution, maintenance, repair and operation is vested in the commissioners.

(2) If the works proposed to be carried out include works for the diversion, storage, use or delivery of water, the commissioners must, in their corporate name, apply under the Water Sustainability Act for the approval of the undertaking of the corporation and obtain all necessary water licences, and must in all respects comply with that Act.

(3) In addition to all other powers conferred on the commissioners, the commissioners have, in relation to the diversion, use, including storage, or delivery of water within the scope of the order in council constituting the district, all the powers given to a municipality under the Water Sustainability Act, and that Act applies for that purpose.

(4) For the purpose of subsection (3), a reference in the Water Sustainability Act to a municipality is to be read as including a reference to a district constituted under this Part.

Meetings

64 (1) The office of the commissioners may be located in or out of the district and the books and records of the commissioners may be kept at that office.

(2) A meeting of the commissioners or of the owners may be held in or out of the district.

(3) The remuneration to be paid to the commissioners for their services may be determined at the meeting of the owners held under section 76 (1) and (2), and may be altered or determined at any annual meeting held under section 162.

Appointment of staff

65 (1) The commissioners may appoint a clerk, collector, engineer and other subordinate officers and employees as necessary for carrying out their duties, and may set the remuneration of those employees.

(2) All appointments must be entered in the record book of the commissioners, and the entries are evidence of the appointments.

(3) The appointment of the engineer is subject to the written approval of the minister.

Duties of clerk

66 (1) The clerk of commissioners must keep the following:

(a) a record of all the proceedings of the commissioners;

(b) an account of all labour and materials furnished by the owners and their disposition;

(c) an account of all money received and expended by the commissioners;

(d) an account of all sinking funds and investments of them;

(e) a copy of the assessment roll, in a book, prepared and approved in accordance with sections 75 and 76, and showing any amendments made in it by the Court of Revision, or the judge on appeal, and any changes that may be made in the ownership of the land, and all taxes levied on the land, and the respective owners of land and all payments made on account;

(f) further records that the commissioners direct.

(2) The clerk of commissioners must

(a) satisfy himself or herself of, and certify, the correctness of all accounts submitted to the commissioners, and

(b) countersign all cheques issued by them.

(3) On dismissal or resignation, the clerk of commissioners must hand over all records and papers in the clerk's hands to the commissioners, or to a person they appoint.

Duties of collector

67 The collector must

(a) collect all taxes, fines or money due or payable to the commissioners, and

(b) deposit the money weekly in a savings institution to the credit of the commissioners.

Collector to give security

68 The collector must furnish security to the satisfaction of the commissioners for the due accounting for, and payment over of, all money that may come to his or her hands as collector, and for the faithful performance of his or her duties, in the sum of \$500, or in a larger sum as the commissioners require.

Commissioner may act as clerk and collector

69 The offices of clerk and collector may be held by one person, and any commissioner may be appointed clerk or collector, or both, but a commissioner must not receive a fee for acting in that capacity.

Officers as witnesses

70 A commissioner, clerk, collector or employee of the commissioners is a competent and compellable witness to prove any fact connected with the duties of his or her office.

Books and records open for inspection

71 (1) All books and records of the commissioners must at all reasonable times be open for the inspection of any of the owners, or of any creditor of the commissioners, on payment of 25¢ for each search and examination.

(2) A copy of any entry must be provided to an owner or creditor on demand and on payment of 25¢ for each folio of 100 words.

(3) The book referred to in section 66 must be open to inspection by the public at all reasonable times without charge.

Engineer to make survey

72 (1) On the making of the order in council appointing the commissioners, the commissioners must appoint an engineer, whose appointment must be approved, to make a survey and prepare a plan in duplicate showing the land that in the engineer's opinion will be benefited by the proposed works.

(2) One of the copies of the plan prepared under subsection (1) must be deposited in the land title office for the district in which the land is located, and one must be kept by the commissioners.

Exclusion from district of land not benefited

73 (1) If the engineer, after making the survey, certifies in writing that certain land in the district constituted by the order in council appointing the commissioners will not be benefited by the proposed works, from the date of the depositing of the plan, that land ceases to be included within the limits of the district, and is free from all liability to assessment or otherwise, subject to alteration or amendment by the Court of Revision or by the judge on appeal.

(2) A notarial copy of the certificate must be deposited in the land title office.

Enlargement of district to include other land benefited

74 (1) If the engineer, after making the survey, certifies in writing that there is other land that will be benefited by the works, but that is not within the district constituted by the order in council appointing the commissioners, that land must be included in the district.

(2) Despite subsection (1), if the effect of any enlargement of the district would be that the original petitioners would not constitute a majority in value of the owners within the district so extended, the boundaries must not be extended unless a sufficient number of additional owners sign a supplementary petition so that, with the owners who signed the original petition, they constitute a majority in value of the owners of all the land within the extended district.

(3) A notarial copy of the certificates and the supplementary petition, if any, must be deposited in the land title office.

Engineer to prepare plan of works, estimate of cost and assessment roll

75 (1) As soon as the plan referred to in section 72 has been deposited in the land title office, the commissioners must have the engineer make

- (a) plans of the proposed works and prepare an estimate of the cost of those works, and
- (b) an assessment roll similar to Form I showing the area of each lot or parcel of land the subject of separate ownership within the district, the respective owners and their respective addresses.

(2) If the engineer is of the opinion that the benefit to be derived by the land in the district from the proposed works is not substantially a uniform benefit, the engineer must in the assessment roll divide the land into various classes according to the benefits to be derived from the proposed works, and must state the proportion that each class must bear of taxes to be levied on the land, and the owners, to meet the cost of the works and of maintenance, and all other expenses that the commissioners are authorized to raise by means of taxes under this Part.

Meeting of owners

76 (1) On completion of the plans and the estimate of cost referred to in section 75, and before the preparation of the assessment roll, the commissioners must, by a notice mailed or delivered to each owner, and posted up in at least 3 conspicuous places in the district, call a meeting of the owners to consider whether or not the works as detailed in the plans and estimate are to be executed, and to set the remuneration of the commissioners.

(2) The notice may be in Form J and must be mailed or delivered and posted up not less than 10 days before the day named in it for the meeting.

(3) Every owner is entitled to vote at the meeting in person or by proxy, and may by instrument in writing filed with the commissioners appoint a person a proxy to represent the owner at the meeting.

(4) All questions at the meeting must be determined by the majority in value of the owners voting on it and not by the number voting.

(5) The meeting may appoint a chair and a secretary, and may determine

(a) that the works be executed as detailed in the plans and estimate,

(b) that the plans and estimate be returned to the commissioners for amendments that the meeting specifies, or

(c) that the commissioners are not to take any further steps toward executing the works.

(6) If the meeting determines that the plans and estimate are to be returned to the commissioners for amendment, the commissioners must have new plans and estimates prepared and submitted to another meeting of the owners, convened in a similar manner to the first meeting.

(7) If the plans and estimate of cost are approved by the owners, at the first or at any subsequent meeting of the owners, the engineer must proceed to prepare the assessment roll in accordance with section 75.

(8) On completion of the assessment roll,

(a) the plans, estimate of cost and assessment roll must be signed in duplicate by the commissioners and engineer, and

(b) one copy of each must be deposited in the land title office and the other copy kept by the commissioners.

Application of section

77 (1) This section applies only to drainage, diking or development districts constituted under this Part after March 31, 1919.

(2) After the expiration of the time limited for an appeal against the assessment roll provided by section 93, or if an appeal has been taken, then after the appeal has been adjudicated, the commissioners must, by a written notice mailed or delivered to each owner and posted in at least 3 conspicuous places in the district, call a general meeting of the owners, to be held in the month of January next following at a place, in or outside of the district, and at a time they think convenient, in order to do the following:

(a) elect a commissioner for the term of one year, a commissioner for the term of 2 years and a commissioner for the term of 3 years;

(b) set the date at which annual general meetings must be held;

(c) receive from the commissioners who have been in office a report on the condition of the works and a statement of the financial condition of the district;

(d) discuss with the commissioners any matters relating to the works or finances of the district;

(e) set the remuneration of the commissioners for the ensuing year.

(3) The notice may be in Form K and must be mailed or delivered and posted not less than 15 days before the day named in it for the meeting.

(4) A general meeting must be held in each year after that, after giving a similar notice and for the purposes specified in subsection (2), but only one commissioner must be elected at any subsequent annual general meeting.

(5) At the general meeting provided for in subsection (2), and at any annual meeting after that, the owners may appoint a chair and secretary, and pass resolutions in accordance with the powers granted to them by this Part.

(6) The secretary must enter the resolutions and the result of any election in a book provided by the commissioners for that purpose.

(7) The commissioners must at once file with the comptroller copies of all reports and statements submitted by the commissioners, copies of the resolutions passed by the meeting and a certificate from the chair of the election of a commissioner or commissioners, together with the names of the commissioners elected.

(8) If at an annual general meeting the owners in a district fail to elect a commissioner, the Lieutenant Governor in Council may appoint a person as a commissioner for the district.

(9) A commissioner appointed under subsection (8) has the same rights and powers and holds office for the same term as if elected at the annual general meeting.

(10) All appointments, elections and resolutions at a general meeting under this section must be determined by a majority in value of the owners present at the meeting and voting.

Methods of executing works

78 (1) The commissioners may, with the approval of a majority in value of the owners, execute the proposed works by means of labour, teams, tools and materials provided by the owners, or the commissioners may without that approval cause all or any part of the works to be executed, maintained or repaired by contract, and for that purpose may enter into a contract with any person.

(2) A contract under subsection (1) may be made subject to and contain powers, conditions and agreements as agreed on.

(3) The commissioners may pay for the contract by levying a tax on the owners based on and in accordance with the assessments contained in the assessment roll, or the commissioners may borrow money to pay for the cost of the works in accordance with this Act.

Determination of owners not to execute works

79 (1) If the owners, at the first or at a subsequent meeting of owners held under section 76, determine that the commissioners are not to take any further steps toward executing the works, after that the commissioners only have power to levy on the land, and the owners of the land, taxes sufficient to pay the expenses incurred by the commissioners.

(2) On collection of the taxes and payment of the expenses, the corporation constituted for that district under section 59 ceases to exist.

When commissioners may proceed with works

80 The commissioners must not proceed with the execution of the works set out in the order in council under which they are appointed until the expiry of the time limited for appeal against the present assessment roll.

Purposes for which commissioners may levy taxes

81 (1) The commissioners may levy taxes to raise money for the following purposes:

(a) to pay all expenses incurred by the commissioners, whether preliminary or subsequent to the filing of the plan referred to in section 72, or of the plans, estimate and assessment roll referred to in section 75, whether the works are undertaken and carried out or not;

(b) to pay the amounts determined by way of remuneration of the commissioners, and all reasonable sums for the remuneration of the clerk, collector, engineer and other employees employed by the commissioners;

(c) to pay the cost of the works, whether in excess of the estimate made by the engineer or otherwise;

(d) if the cost of the works is paid by borrowed money, to pay the discount and all other expenses allowed or incurred by the commissioners in borrowing the money or in the sale of bonds or debentures;

(e) to pay the annual interest on any money borrowed;

(f) to create a sinking fund for the redemption of money borrowed;

(g) to raise a sufficient sum, not exceeding 25% of the amount which the commissioners determine to raise by any one levy, as a margin to ensure the prompt payment of the taxes levied, and in that event the commissioners must state in each tax notice that, if the taxes are paid before the date specified in it, the taxes are subject to a rebate equal to the percentage by which the taxes are increased;

(h) to pay all costs of maintenance, repair and operation of the works, and to pay all other expenses properly incurred by the commissioners in the execution of their duties.

(2) Subject to the Water Sustainability Act and to the approval of the comptroller, the commissioners may make rules for

(a) regulating the distribution and use of the water, electric light and electric power delivered or supplied under this Part in all places and for all purposes where required,

(b) setting the rentals, tolls or charges for their use, and

(c) regulating the times of payment and mode of collecting rentals, tolls and charges.

Levy of taxes

82 (1) If the commissioners determine that it is necessary to raise money by means of taxes, they must levy taxes on all land in the district, and on the owners, based on and in accordance with the assessment roll.

(2) If the assessment roll classifies the land into more than one class, the taxes levied on the respective classes must be in accordance with the proportions set out in the assessment roll.

(3) The commissioners must prepare a statement showing the following:

(a) the purposes for which the commissioners have determined to raise money;

(b) the taxes levied on each lot or portion that is the subject of separate ownership, and on the owners;

(c) the date on which the taxes are due and payable;

(d) the date on or before which payment must be made to entitle the owner to the rebate, if any, authorized by section 81.

(4) The statement under subsection (3) must be signed in duplicate by the commissioners.

(5) One copy of the statement must be deposited in the land title office for the district in which the land is located, and the other copy must be kept by the clerk for the commissioners.

(6) The date of levy of taxes must be the date on which the statement referring to the taxes was deposited in the land title office.

(7) If the total taxes on the land of an owner levied by the commissioners in accordance with subsections (1) and (2) would be less than \$1, the total amount to be taxed and levied against the land of that owner must be set at \$1 without affecting in any way the general rate of the levy.

(8) If a parcel of land has been subdivided after the assessment roll has been deposited in the land title office, the commissioners may, after giving 10 days' notice to each registered owner affected, apportion the assessment of the parcel subdivided and the unpaid taxes on it.

(9) On the apportionment being made and a statement to that effect signed by the commissioners being deposited in the land title office, the assessment roll and the statements previously filed under subsections (1) and (2) must for all purposes be amended in accordance with the apportionment.

(10) All statements filed under subsections (1) and (2) after an apportionment has been made must be based on and in accordance with the assessment roll as varied by the apportionment.

Taxes

83 All taxes levied by the commissioners are payable to them by the owner of each lot or portion of it that is the subject of separate ownership on the date of the levy, and are a debt due by the owner to the commissioners, who have full right and authority to sue for the debt in any court of competent jurisdiction.

Taxes on Provincial land

84 All land the fee of which is in the government, or that is held under pre-emption, lease, agreement of sale and purchase or otherwise from the government, may, if the consent of the Lieutenant Governor in Council is obtained, be assessed in the assessment roll, and be dealt with in all respects as land that is privately owned, and all taxes levied in respect of it must be paid out of money voted by the Legislature for that purpose, or, in case of land held under pre-emption, lease, agreement of sale and purchase or otherwise, must be paid by the pre-emptor, lessee, purchaser or other person interested in that land, and the assessment roll is a charge, in accordance with this Act, against that land, as well before as after the issuance of the Crown grant of it.

Taxes on Dominion land

85 All the land the fee of which is in the Crown in right of Canada, or the territorial revenues of which belong to the Crown in right of Canada, and whether the land is held under pre-emption, lease, agreement of sale and purchase or otherwise, or not, is liable, if the consent of the Governor in Council is obtained, to be assessed in the assessment roll, and to be dealt with in all respects as

privately owned land, and all taxes levied for it must be paid out of money voted by the Parliament of Canada for that purpose, or, in case of land held under pre-emption, lease, agreement of sale and purchase or otherwise, must be paid by the pre-emptor, lessee, purchaser or other person interested in that land, and the assessment roll is a charge, in accordance with this Act, against the land, as well before as after the issuance of the Crown grant.

Crown land is assessable

86 All land for which no Crown grant has been issued, and which is held under pre-emption, lease, agreement of sale and purchase or otherwise, is deemed to have been liable while so held, or during the existence of the lease or agreement, to be assessed for this Part, even if the consent of the Governor in Council or Lieutenant Governor in Council has not been or is not obtained, but the assessment and taxation, in the absence of consent, does not affect the rights of the government in the land.

Further levy to meet deficiency for taxes on Crown land

87 In order to meet the deficiency in the amount of any levy caused by the taxes on Crown land not being immediately payable, the commissioners may levy further taxes on the other land in the district for the deficiency created, and the commissioners must reduce the rate on the other land after the taxes on Crown land are paid, so as to make the levy to all parties fair and equitable.

Holding of Court of Revision

88 A Court of Revision must be held by the commissioners for the revision of the assessment roll, and of the plan referred to in section 72, at a place and time as thought by the commissioners most convenient for the majority of the owners, and the Court of Revision may be held within or outside of the limits of the district as the commissioners may determine.

Notice of sitting

89 (1) Four weeks' notice must be given to each owner within the district, in the manner set out in this Act, of the time and place of the sitting of the Court of Revision.

(2) A notice under subsection (1) must include a copy of as much of the assessment roll as applies to the owner's land.

Advertisement of notice

90 The time and place of holding the Court of Revision must be advertised for 4 weeks continuously in the Gazette, and for the same period in a newspaper, if any, published, or if not, then in a newspaper circulating in the portion of British Columbia in which the district is located.

Adjournment of Court of Revision

91 The commissioners may adjourn the sittings of the Court of Revision from time to time and from place to place, taking care to consider the convenience of the majority of the owners.

Owner may appear

92 (1) Any owner is entitled to appear at the Court of Revision and object to the plan referred to in section 72, and to the assessment roll made by the engineer, as it affects the land owned by the owner or as it affects land owned by another person.

(2) The commissioners must consider all complaints made at the Court of Revision by an owner, and may alter, amend or confirm the plan or assessment roll as to them seems right and just.

Appeals

93 (1) If an owner is dissatisfied with the decision of the Court of Revision, the owner may appeal from it to a judge, in which case the following rules apply:

(a) the owner must, within 10 days after the decision, serve on the clerk of the commissioners a written notice of the owner's intention to appeal to the judge, stating the grounds of the appeal, and must within 15 days apply to the judge to set a day for the hearing of the appeal;

(b) the judge must appoint a place and day for the hearing of the appeal, notice of which must be given in writing by the appellant to the clerk of the commissioners;

(c) the judge must hear the appeal and the evidence adduced on oath at the hearing in a summary manner, and may take a view and may adjourn the hearing and defer judgment on it as the judge thinks advisable;

(d) the clerk of the commissioners and the engineer must, on hearing an appeal, produce before the judge the assessment roll and all plans, papers and documents in the possession of either of them that in any way affect the matter;

(e) the judge has full power and authority to amend the assessment roll or the plan as the judge may think right and just;

(f) the costs of the appeal, including solicitor and counsel fees, are in the discretion of the judge, who must set the amount and state by whom they must be paid, and payment may be enforced by execution in the Supreme Court on the order of the judge.

(2) An appeal under subsection (1) must be commenced at a registry of the Supreme Court located in the judicial district where the land of the appellant is located.

(3) An appeal on a question of law lies from a decision of the judge to the Court of Appeal with leave of a justice of the Court of Appeal.

Assessment roll and plan valid and binding

94 The assessment roll and the plan as revised and confirmed by the Court of Revision, and as revised and amended, if at all, on appeal to the judge, is valid and binds all parties concerned, despite any defect or error in it, or a defect or omission or error or misstatement in the notice convening the Court of Revision, or otherwise, and the assessment roll is for all purposes the assessment roll of the district.

Engineer's plan conclusive as to area of district

95 (1) The plan deposited in the land title office under section 72 (2) as the plan is amended, if at all, by the Court of Revision or by the judge on appeal, is, from the date of its deposit, but subject to sections 73 and 74, conclusive evidence of the area of the district to which it refers, and of all land constituting it.

(2) All land mentioned or described in the order in council constituting the district, and not shown on the plan as amended, if at all, from the date of the deposit of it ceases to be included in the district, and is free from all liability to assessment or otherwise.

First charge vested in commissioners

96 (1) The plan and assessment roll when deposited, and all taxes that may be levied by the commissioners on the land included and mentioned in it, must, subject to alterations made in it by the Court of Revision or by the judge on appeal, be registered as a first charge on or against each separate lot of land or portion that is the subject of separate ownership, shown on the plan and mentioned in the assessment roll, to the extent of the taxes that the commissioners are authorized to levy for each lot or portion of it, and the charge is vested in the commissioners.

(2) The valuation of the charge for registration purposes is the estimated cost of the works and, in addition to the registration fees under the Land Title Act, 10¢ is payable for each registration after the first, under which the charge is registered.

(3) Similar additional fees are payable on the registration of any security given by the commissioners under their borrowing powers.

Power to prepare and revise new assessment roll

97 (1) On receiving a petition signed by a majority in value of the owners of the land in the district, complaining that the existing assessment roll has become inequitable and requesting that a new assessment roll be made, the commissioners must have a new assessment roll prepared.

(2) The commissioners may, without any petition, have a new assessment roll prepared at any time if they are of the opinion that the existing assessment roll is inequitable.

(3) In the preparation and revision of any new assessment roll it is not necessary to prepare a new plan showing the land benefited by the works of the district.

(4) Every new assessment roll must be revised in the same manner as an original assessment roll, but the notice required under section 89 is 2 weeks' notice, and section 90 does not apply to the revision of a new assessment roll.

(5) A new assessment roll when revised and, if any appeal is taken from it, when amended or confirmed by the judge must be deposited in the land title office.

(6) The fees payable for the deposit of an assessment roll under subsection (5) are \$2.50, and 10¢ for each parcel of land to which the new assessment roll applies.

(7) A new assessment roll when deposited in the land title office is the assessment roll for the district and is effective and binding on all persons affected, despite any defect or error in it or any defect, omission, error or misstatement in any notice required to be given or the omission to transmit or publish any notice.

(8) During the time a new assessment roll is effective, all taxes required to be levied must be levied in accordance with the new assessment roll.

(9) The preparation, revision and depositing of a new assessment roll does not affect the boundaries of the district.

(10) The preparation, revision and depositing of a new assessment roll does not prejudice the right of the commissioners to enforce payment of taxes levied before the new assessment roll became effective.

Alterations and additional works

98 (1) If the commissioners at any time after the deposit of the plans under section 76, and whether before or after the completion of the proposed works, think it necessary, for the purposes for which the proposed works were undertaken, to alter the nature of the proposed works or to execute additional works, they may cause a supplementary plan, showing the proposed alterations or additional works, to be prepared by the engineer and filed in the land title office.

(2) Sections 75, 76, 79 and sections 88 to 93 must, with the necessary changes, be complied with before the commissioners proceed to execute the proposed alterations or additional works.

Petition for better drainage of land within district not sufficiently drained

99 (1) If at any time after the works have been carried out under the plans as prepared by the engineer and approved by the commissioners, there is land in the district which, in the opinion of the owners of it, is not sufficiently drained, the commissioners, on receiving a petition signed by a majority in value of the owners of the land asking that better drainage be provided, may instruct the engineer to

(a) make a survey of that land and an estimate of the cost of the proposed work, and

(b) prepare in duplicate a plan of the land and an assessment roll showing the amount to be levied against each lot or subdivision of the land based on the benefit to be derived from the proposed work.

(2) If in the opinion of the commissioners the work should be proceeded with, they may, after depositing a copy of the plan and assessment roll, signed by the commissioners and the engineer, in the land title office for the district in which the land is located, levy the taxes as provided and proceed to carry out the work asked for in the petition.

(3) Section 79 and sections 88 to 93 apply to and must be complied with before any new or additional assessments are levied under this section, and the provisions of this Part relating to assessments and to the carrying out of the works undertaken under it apply to all assessments and works made and carried out under this section.

Power of commissioners to execute, operate and maintain works

100 (1) The commissioners may have executed the works shown on the deposited plans referred to in sections 75, 98 and 99, or decided on in accordance with the plans, and see that the works are operated and maintained in a proper state of repair.

(2) The commissioners must

(a) make, levy and collect taxes, and properly apply all sums collected, and

(b) generally carry out this Part.

(3) In maintaining and operating the works, the commissioners may execute works as necessary for the efficient operation of the existing works and for maintaining them in a proper state of repair, but works that injuriously affect natural or artificial waterways must not be executed until approved by the minister.

(4) If, for the purpose of maintaining works operated and maintained under this Part, the commissioners think it necessary to construct a new dike inside an existing dike and to abandon the

whole or any portion of the existing dike, the commissioners may have executed under this section all works necessary for the construction of the new dike, and may abandon the whole or any portion of the existing dike.

(5) The commissioners must have a plan prepared by the engineer, and filed in the land title office, showing the proposed works and describing the portion of the existing dike that it is proposed to abandon and the land in the district that will cease to be benefited by the works operated and maintained by the commissioners.

(6) Sections 75, 76, 79, and sections 88 to 93 must, with the necessary changes, be complied with before the commissioners proceed to execute the proposed works.

(7) The provisions of this Part relating to assessments, the borrowing of money, and the execution, operation and maintenance of works apply to all works executed under subsection (4).

Exemption from taxation of land that ceases to be benefited on abandonment of dike

101 (1) If, on the construction of the new dike and the abandonment of all or part of the existing dike, any land in the district ceases to be benefited by the works operated and maintained by the commissioners, that land is, from the time of the abandonment, exempt from the levy on it of any taxes by the commissioners under this Part, and the amount of taxes that otherwise would be levied by the commissioners against that land must be levied against the other land in the district as part of the cost of maintenance of the works in the district.

(2) Nothing in subsection (1) affects the right of any person to enforce any charge or security existing at the time of the abandonment, in the event of the failure of the commissioners to meet in full all claims under the charge or security, and the land exempted remains liable for all unpaid taxes that have been levied on it under this Part before the abandonment.

(3) If all taxes levied under this Part on the land exempted have been paid, and no mortgage, debenture, bond or other obligation issued by the commissioners to secure money borrowed under this Part on the security of a charge on that land is outstanding, the commissioners must issue a certificate to the owner of each lot or portion of lot comprised in the land exempted, which must describe the lot or portion of lot and state that it has been exempted under this section from the levy of taxes on it by the commissioners under this Part.

(4) On the registration of the certificate in the land title office for the district in which the land is located, the registrar must cancel the registration of the charge registered under this Part on or against the lot or portion of lot described in the certificate.

Assessments to create maintenance fund

102 (1) The commissioners, in order to create a maintenance fund to provide for the cost of maintaining and keeping in repair the works under their care, may assess, levy and collect a rate not to exceed 5% per year of the cost of the original works, and in proportion to the assessment levied for it, but if a maintenance fund created accumulates to more than 25% of the cost of the original works, the additional levy must be discontinued until the fund accumulated falls below 25% of the

cost of the original works in the district, when it may again be levied and collected at a rate sufficient to maintain a 25% maintenance fund.

(2) Subsection (1) does not restrict the commissioners from levying a higher rate for the purpose of reconstructing a portion of the original works that becomes unsafe or is destroyed.

Any 2 commissioners may act

103 Any act, matter or thing required to be done by the commissioners may be done by the majority of them, and if there is a recital in any deed, contract or other document or instrument that the commissioners who executed it form all or a majority of those entitled to act, or if any document or instrument purports to be executed by the commissioners, it is deemed to be the act, deed or instrument of the commissioners in the absence of evidence to the contrary.

Validity of assessment roll and charge

104 The assessment roll deposited by the commissioners against the land mentioned in the assessment roll is absolutely binding, and the security given for the repayment of any money borrowed by the commissioners on the security of the charge vested in the commissioners by section 96 is absolutely valid and binding on the land and the owners of it, except as varied, if at all, by the Court of Revision or by the judge on appeal, and must not be quashed or set aside on any ground, unless an application is made or an action commenced in a court of competent jurisdiction within 15 days after the sitting of the Court of Revision held under section 88.

Power to expropriate land

105 The commissioners may enter into and on any land of any person, and inspect, survey, set out, take, expropriate, hold and acquire any land that may in their opinion be necessary to have and hold for the construction, operation, maintenance or repair of any works authorized by this Part.

Expropriation not limited

106 Nothing in this Part in any way limits or affects the powers of expropriation that the commissioners may in any case be entitled to exercise under the Water Sustainability Act.

Protection of dikes crossed by highway

107 (1) Where a dike is crossed by a public highway or private road, the level of the dike must not be interfered with, but the commissioners are liable, in the case of a highway or road surveyed or

laid out before that time, for any increase in the first cost of opening up or constructing the highway or road occasioned by the construction of the dike.

(2) If the top of the dike forms a portion of a highway or road, the authority responsible for the repair of the highway must maintain it at a constant level and repair all injury directly or indirectly caused to the dike by its use as a highway or road.

(3) If a highway is crossed by a ditch necessitating the construction of a bridge, the commissioners are liable for the first cost of the bridge, and the authority responsible for the repair of the highway must maintain it and keep it in proper repair.

Compensation for land damaged

108 If land not taken is injuriously affected by the works executed by the commissioners, the damage must, if not mutually agreed on, be valued and assessed by the Supreme Court in accordance with the Expropriation Act.

Compensation is part of cost of works

109 Compensation made for land taken or injuriously affected by the works of the commissioners is part of the cost of the works.

Execution of works by owners

110 (1) If the commissioners, with the approval of the owners as provided in section 78, determine to execute the proposed works by means of labour, teams, tools and materials provided by the owners, they may requisition the owners in the district to provide labour, teams, tools and materials.

(2) If the requisition is not complied with, the commissioners may employ labour and teams and provide tools and material for that purpose at the expense of the owners who fail to comply.

Requisition to owners to attend

111 In those cases the commissioners must give 7 days' requisition to the owners or their agents to attend and provide the labour, teams, tools and materials, but, in case of sudden breaches in any works or of any apprehension of a breach, the immediate attendance of any and all owners may be required.

Owner's duties on being requisitioned

112 (1) Every owner must, when requisitioned by the commissioners, provide at the time and place named in the requisition a sufficient number of labourers with teams, tools and material in proportion to the quantity of land owned, and for every day's neglect in case of sudden breach, or the apprehension of one, must pay, besides the owner's taxes, a fine of \$5 for each labourer or for each cart or team requisitioned.

(2) The fines referred to in subsection (1) must be added to the taxes and recovered from the land of the owner against whom they are charged, and become a portion of the taxes against that owner.

Commissioners may have survey of land made

113 If the commissioners think it necessary to have a plan of land in the district showing the lots, boundaries and the names of the owners, they may employ a British Columbia land surveyor to make a plan, and may order the expense of it to be charged against the land surveyed, and may require the owners or their agents to point out to the surveyor the boundaries of the respective lots, and the owners and agents called on are bound by the survey and plan.

Outer and inner dikes

114 (1) If land enclosed by dikes is enclosed by and protected by other dikes erected outside the dikes, the commissioners in charge of the land reclaimed by the outer dikes must call a meeting of all the owners within the level contained and enclosed by the outer dikes, and give 6 days' notice of the time and place of the meeting to each owner or the owner's known agent.

(2) The majority in interest and number of the owners referred to in subsection (1), or in case of their neglect, the commissioners, must appoint a civil engineer, who must determine what proportion or degree of benefit has accrued or is likely to accrue to the old or inner dikes, and must settle and declare the proportion of expense that the owners of the land within the old dikes ought annually to contribute and be assessed toward the maintenance and repair of the new dikes.

(3) The engineer must make a report in writing of the engineer's proceedings, which must be entered in the books of record for the outer dikes, and the amounts settled and declared must be borne by the land within the inner dikes and assessed and collected as other dike rates.

Appeal to judge from decision of engineer

115 An appeal lies to the judge from the decision of the engineer appointed, on the same terms and under the same conditions as an appeal from the Court of Revision.

Outer dike ceasing to protect inner

116 If all or part of the outer dikes at any time cease to protect the inner dikes, the land within the inner dikes must not for that time contribute or be assessed to the support or repair of the outer dike.

Repair of outer dike

117 (1) If at any time a majority in interest and number of the owners within the inner dike are apprehensive that the outer dikes are unsafe or out of repair, a majority in interest or number of the owners of the whole level may call on the commissioners to examine the outer dikes.

(2) If it appears to the commissioners that the outer dikes require repair, they, with the assent of the majority in interest and number of the owners of the whole level, must at once have them repaired, or otherwise, with the same consent, put the inner dikes in a state of repair as seems most advisable.

(3) If the inner dikes are repaired, the owners of the land enclosed by them must bear the whole expense.

Enlargement of district

118 (1) On receiving a petition signed by a majority in value of the owners of land in a district and by a majority in value of the owners of land proposed to be added to the district, and showing

(a) the description and approximate area of the land proposed to be added, and

(b) the nature of the works proposed to be executed,

the Lieutenant Governor in Council may by order in council, after notice the Lieutenant Governor in Council thinks advisable, enlarge the existing district and redefine the boundaries of it to include the additional land.

(2) On publication in the Gazette of the order in council, the powers of the commissioners extend to all the land within the boundaries of the district as redefined, and the commissioners must file a supplementary plan, prepared by the engineer, in the land title office, showing the proposed works and the land which in the opinion of the engineer will be benefited by the proposed works.

(3) Except as otherwise provided in this section, sections 72 to 76, 79, and 88 to 93 must, with the necessary changes, be complied with within the time specified in the order in council, and the provisions of this Part relating to assessments, the borrowing of money and the execution, operation and maintenance of works apply to all works executed under this section.

(4) If the fee simple of a portion of the land proposed to be added to the district is vested in the government, the minister is entitled on behalf of the government to sign the petition or to oppose it.

Power to borrow on security of first charge on land and taxes

119 (1) The commissioners may borrow on the security of the first charge on the land in the district vested in them by section 96 (1), and all present and future taxes that may be levied by them, or any part, on terms they think fit, and without any consent of the Lieutenant Governor in Council, any money required for the cost of the works, whether in excess of the estimate made by the engineer or otherwise, or for the repair or alteration of the works, and for all expenses incurred by the commissioners incidental to the repair or alteration, or for the repayment, renewal or refunding of the whole or any part of any loan or security made or given under it.

(2) Security under subsection (1) may be given by deed which vests the first charge and the taxes in the lender, or by a deed of trust vesting the first charge and the taxes in a trustee for the holder of bonds and debentures issued by the commissioners.

(3) The bonds or debentures or other obligations may be issued at par or at a premium or discount, payable to the bearer or to the registered holder or otherwise, at a time, within 40 years from the date of it, and place, and for amounts and bearing a rate of interest the commissioners determine.

(4) The deed must specify the objects for which the money is alleged to be borrowed and the terms of repayment, and must contain a true copy of the assessment roll showing the extent to which each lot or portion of it the subject of separate ownership is separately charged under this section, and the powers, conditions and agreements the commissioners and the lender or the trustee for the holder of bonds or debentures may mutually agree on.

(5) In the case of a district where the works comprise works for irrigation purposes, power purpose, steam purpose or waterworks purpose, the commissioners may for securing money borrowed under this section include in the security mentioned in this section the security of a first charge on all works vested in the commissioners under this Part.

(6) The preparation, revision and depositing in the land title office of any new assessment roll for any district does not limit or otherwise prejudice the rights of any person under any deed or other security given by the commissioners before the new assessment roll became effective.

Temporary borrowing on security of uncollected taxes

120 (1) In addition to all other borrowing powers of the commissioners under this Part, the commissioners may, in each year, borrow money temporarily on the security of the taxes payable in the year in which the money is borrowed.

(2) The money borrowed must bear the rate of interest agreed on and must be repayable and repaid out of taxes when collected.

Application of money borrowed

121 All money borrowed by the commissioners must be spent by them for the purposes for which they were borrowed.

Validity of securities irrespective of form

122 A mortgage, debenture, bond or other obligation issued by the commissioners of any district created under this Part must not be held invalid because it is not in a particular form, if the obligation issued is for money advanced to the commissioners for the purposes of the district.

Debentures transferable by delivery after endorsement in blank

123 A debenture or bond issued by the commissioners and made payable to a person or order is, after the endorsement of it in blank by that person, transferable by delivery from the time of endorsement, and the transfer vests the property of it in the holder and enables the holder to maintain an action on it in the holder's own name.

What debenture holder as plaintiff must prove

124 In a suit or action on a debenture or bond, it is not necessary for the plaintiff to set out in the declaration or other pleadings or to prove the mode by which the plaintiff became the holder of the debenture or bond, or to set out or to prove the notices, petition, orders in council or other proceedings under which the debenture or bond was issued by the district, but it is sufficient in the pleadings to describe the plaintiff as the holder of the debenture or bond, alleging the endorsement in blank, if any, and to state briefly its legal effect and purport, and to make proof accordingly.

Debentures binding despite certain defects

125 Debentures and bonds issued by the commissioners of any district purporting to be issued under the authority of this Part are valid and binding on the district, despite any insufficiency in form or otherwise of the debentures or bonds, or in the authority of the commissioners in respect of them, if no successful application has been made to the courts to quash the issue of them within one month after issue.

Debentures binding after one year's interest paid

126 If debentures or bonds have been issued by commissioners of a district and the interest that has fallen due has been paid for the period of one year by the commissioners, the debentures or bonds, or so much as may be unpaid, are valid and binding on the district and the owners included in it and on all parties concerned.

Payment of principal and interest

127 (1) Any debentures or bonds issued by the commissioners of a district may be made payable, as to principal and interest, or both, in currency or sterling money, and in the United Kingdom, the United States or Canada, and the signature to the interest coupons may be written, stamped, printed or lithographed.

(2) The debentures or bonds, when issued, may be disposed of by the person appointed by the commissioners for that purpose to any person they may think expedient, and at a rate below par if they think it necessary or advisable to do so.

(3) Any debenture or bond issued by the commissioners of any district is valid and recoverable to the full amount, despite its negotiation by the commissioners at a rate less than par.

Diking taxes in default carry interest

128 All taxes due under this Part bear interest from the time that they are due and payable, at the rate of 8% per year, and the interest forms part of and is collectable as the tax itself for which it is payable.

Recovery of taxes and fines

129 (1) All taxes and fines may be recovered by and in the name of the commissioners, with costs, as if they were private debts, and a copy of the statement referred to in section 82, or of that part that relates to the particular tax sued for, certified by the Registrar of Titles or other proper officer to be a true copy of the statement deposited in the land title office, is conclusive proof of the levy having been made and of the liability of the owner of the land in question to pay the tax.

(2) No tax or fine is subject to set off of a private nature or is to be joined with any private claim on the part of the commissioners.

Recovery of taxes by sale of lands

130 (1) In this section, "taxes" includes interest and fines.

(2) In addition to all other remedies for the recovery of taxes, the commissioners may, by themselves or by any person authorized by them, sell the land for which the taxes are in default by public auction as provided in this Act.

Time and place of sale

131 A sale of land for taxes may be held on a day and at a place and hour set by the commissioners, and any sale may be adjourned for a period of not more than 2 days at any one adjournment, until all the land is disposed of.

Notice of sale

132 (1) Not less than 30 days before the day set for the sale the commissioners must mail by registered mail to the owner of each parcel of land proposed to be sold for taxes and to the holder of each registered charge on it, as shown by the records of the land title office, at the last known address of the owner or holder a notice of the time and place set for the sale, and stating the following:

- (a) a short description of the land for which the taxes are in default;
 - (b) the amounts of taxes and fines in default for that land, and interest chargeable to the date of sale;
 - (c) the amount chargeable as costs and expenses connected with the sale, together with the fees payable for filing the notice of sale in the land title office, and a fee of \$10 for the issuance and registration of a tax sale deed;
 - (d) the total amount of taxes, fines, interest, costs and expenses and fees stated;
 - (e) that if the amounts of taxes, fines, interest, costs and expenses are not sooner paid, the commissioners will, at the time and place stated in the notice, offer the land for which the taxes are in default for sale at public auction.
- (2) No other notice and no publication or advertisement of the sale is necessary, but the commissioners may advertise the sale as they see fit.
- (3) The commissioners must prepare and keep a copy of each notice of sale mailed.
- (4) To cover the costs and expenses connected with the sale of land for taxes, the commissioners must charge each parcel of land proposed to be sold \$3.

Conduct of sale

133 (1) On the day and at the hour and place set for the tax sale, if the amounts of taxes, fines, interest, costs and expenses for the land described in a notice of sale have not been paid, the commissioners must offer that land separately for sale at the upset price of the total amount stated in the notice, and may sell it to the highest bidder.

(2) If there is a bid of the upset price, but no higher bid, the person bidding the upset price must be declared the purchaser.

(3) If the purchaser of a parcel of land at a tax sale fails to pay immediately to the commissioners the amount of the purchase money, the commissioners must at once again offer the parcel for sale.

Notice of sale

134 (1) Every tax sale purchaser, at the time of the sale and before the purchaser is given a certificate of sale, must, personally or by an agent, sign a copy of the notice of sale, and must state on it the full name, occupation and post office address of the purchaser.

(2) The copy of the notice signed must be preserved by the commissioners with all the other books, documents and papers connected with the sale, and, on the execution under this section of a deed of the land sold, is deemed to constitute each of the commissioners or their successors in office authorized agents to apply on behalf of the purchaser, or, in case of the purchaser's death, on behalf of the purchaser's personal representatives, at the proper time for registration of the title to the land.

Tax sale certificate

135 (1) On the sale of land at a tax sale, the commissioners or any one of them must sign a certificate to the purchaser, stating that they have sold the land to the purchaser subject to the right of redemption, and that unless the land is redeemed within 12 months from the day of the tax sale they will execute a tax sale deed to the purchaser.

(2) The certificate must contain the short description of the property, and must show in detail the amount of the purchase price, and the amounts of taxes, fines, interest, costs and expenses, fees and surplus, if any, included in the purchase price.

Surplus proceeds of sale to be held

136 (1) The commissioners must hold the amount of the surplus, if any, by which the purchase price exceeds the upset price in trust for the owner of the land sold, as shown by the notice of sale, pending the redemption of the land.

(2) If the land is not redeemed within the period allowed for redemption, the surplus must be paid over to the owner or the owner's personal representatives, without interest, on written request to the commissioners, unless a claim to the surplus is made by some other person on the ground that the land belonged to that other person, or that he or she is otherwise entitled to the surplus.

(3) If a claim is made, and is admitted, the surplus must be paid to the claimant, but if the claim is not admitted, the surplus must be retained by the commissioners until the rights of the respective parties have been determined by action at law or otherwise.

Notices if land sold

137 If land is sold at a tax sale, the commissioners must immediately mail a notice to the owner of the land, as shown by the notice of sale, to the owner's address as last known to the commissioners, stating the name of the purchaser and the amount for which the land was sold, and must file with the registrar of the land title district in which the land is located a similar notice to that required by section 272 of the Land Title Act.

Liability to forfeiture of land unsold at tax sale

138 If any land offered for sale at a tax sale fails to sell at the upset price, or at a price greater than the upset price, it becomes subject to forfeiture to the commissioners under this section, and the commissioners must file with the registrar of the land title district in which the land is located a similar notice in respect of the land to that required by section 272 of the Land Title Act.

Right of redemption

139 (1) If land has been offered for sale at a tax sale and has been sold or has become subject to forfeiture, the owner of the land, as shown by the notice of sale, or any person who on the day of the tax sale was a registered owner of or the registered holder of a charge on the land, or the person's heirs, executors, administrators, successors or assigns, or any other person in the person's behalf and in the person's names, may redeem the land sold or subject to forfeiture by paying or tendering to the commissioners, within 12 months from the day on which the land was offered for sale, or last offered for sale by the commissioners at the tax sale, the amount required to redeem it under this section.

(2) If land has been sold, the amount required to redeem it is the full amount of the purchase price paid by the purchaser, including all taxes paid by the purchaser for the land since the date of the sale, with interest on the amounts of the purchase price and taxes paid, at the rate of 8% per year, from the respective dates of payment to the date of the redemption payment or tender, together with all unpaid taxes which have accrued due for the land subsequent to the date of the sale, and the fee chargeable for filing notice of redemption under the Land Title Act less the fee of \$10 for the tax sale deed, and less the amount of the surplus, if any, standing at the credit of the owner in the hands of the commissioners, which surplus, on the making of the redemption payment, must no longer be held in trust for the owner, but must be treated by the commissioners as part of the redemption money for the land redeemed.

(3) If land has become subject to forfeiture, the amount required to redeem it is the total amount stated in the notice of sale, exclusive of the fee of \$10 for the tax sale deed, with interest on the amount of the taxes in default at the rate of 8% per year from the date of the sale to the date of the redemption payment or tender, together with all unpaid taxes that have accrued due for the land subsequent to the date of the sale, and the fee chargeable for filing notice of redemption under the Land Title Act.

Notice of period allowed for redemption

140 (1) If land has been offered for sale at a tax sale, the commissioners must, within 6 months from the day on which the tax sale was held, give notice to the owner of the land as shown by the notice of sale, and to each person who on the day of the tax sale was a registered owner of the land or the registered holder of a charge on the land, stating that the land has been sold or has become subject to forfeiture to the commissioners for taxes in default.

(2) The notice must also state the day on which the period allowed for redemption will expire, and that unless the land is sooner redeemed a tax sale deed will be executed to the purchaser or the forfeiture to the commissioners will become absolute.

(3) The notice is deemed properly given if mailed to the address of each person as last known to the commissioners.

Status of land during redemption period

141 During the period allowed for redemption of land that has been sold or has become subject to forfeiture under this section, or until redeemed within that period, the following rules apply:

(a) the owner of the land, as shown by the notice of sale, must continue to be assessed and taxed on it;

(b) the owner has the right of possession of the land as fully as before the tax sale, subject to the right of the purchaser or the commissioners to protect the land from destruction and waste;

(c) if the land is not in the occupation of the owner or the owner's tenant, or any person entitled to redeem, the purchaser or the commissioners has or have all rights of action and powers necessary for protecting the land from destruction and waste, but must not be held liable for damage done to the property without their knowledge;

(d) the purchaser may, under this or any other Act, appeal from the assessment of the land sold, and appear before any Court of Revision in support of it, as if the purchaser were the owner of the land;

(e) the purchaser, if the purchaser considers it expedient, may pay taxes that become due for the land during the period of redemption.

Evidence of redemption

142 (1) The commissioners must give to the person making a redemption payment for land that has been sold or has become subject to forfeiture, a receipt stating the amount paid and the object of the payment, which receipt is evidence of the redemption of the land.

(2) On the redemption of land that has been sold or has become subject to forfeiture, the commissioners must file with the registrar of the land title district in which the land is located a notice similar to that required by section 273 of the Land Title Act.

Purchaser's rights on redemption of land sold

143 (1) On the redemption of land sold at a tax sale, the purchaser at the tax sale is entitled to receive from the commissioners all amounts of purchase price and taxes paid by the purchaser, with interest at the rate of 8% per year from the respective dates of payment to the date of the redemption payment, and the commissioners must forward by registered post to the address of the purchaser as last known to the commissioners a notice stating that the land has been redeemed, and that the amount to which the purchaser is entitled out of the redemption money will be paid to the purchaser on application.

(2) From the time of the payment or tender to the commissioners of the full amount of the redemption payment required by this section, the purchaser ceases to have any further right in or to the land.

Tax sale deed

144 (1) If land that has been sold at a tax sale is not redeemed in accordance with this section, the commissioners, on the expiration of the period allowed for redemption, must execute a deed of the land to the purchaser, or, if the purchaser dies, to the purchaser's personal representative, and must forward the deed, accompanied by an application for the registration of the title of the land in the purchaser or the personal representative, together with a fee of \$5, to the registrar of the land title district in which the land is located, and the registrar must, and on compliance with sections 265 and 269 of the Land Title Act register the purchaser or the personal representative as owner of the land comprised in the deed, and issue to that person a certificate of indefeasible title.

(2) The registration of a person as owner of the land under a tax sale deed executed under this section cancels any certificate of title outstanding for that land, and purges and disencumbers the land of and from all the right, title and interest of every previous owner of it, or of those claiming under a previous owner, and of and from all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every nature and kind, other than the following:

(a) the restrictive conditions, reservations and exceptions subject to which the land was held at the time of the tax sale;

(b) charges or encumbrances that have been created by this or any other Act and for which taxes are leviable by the commissioners, but to the extent only to which taxes are leviable after that;

(c) existing liens of the government or of the municipality in which the land is located.

(3) In a proceeding in court, a deed purporting to be issued for a sale of land for arrears of taxes, and purporting to be executed under this Part, is evidence that the deed is the tax sale deed which it

purports to be, and that the sale alleged in the deed was conducted in a fair and open manner, and that there were taxes due and in default for the land described in the deed at the time of the sale for which it could be sold.

Protection of tax sale title

145 (1) After the expiration of the period allowed by this Part for redemption,

(a) an action must not be brought to recover the land sold at a tax sale or to set aside the sale of the land,

(b) an action must not be brought against the Registrar of Titles, the Land Title and Survey Authority of British Columbia or the minister charged with the administration of the Land Title Act or against the commissioners for the sale of the land or the issuance of a certificate of title to it, and

(c) except as provided in this section, no claim exists against the commissioners for loss or damage sustained because of the land being sold.

(2) A person who at the time of sale was the registered owner of the land sold, or his or her heirs, executors, administrators or assigns, or any person who at the time of sale was the holder of a registered interest in or charge on the land must be indemnified by the commissioners for any loss or damage sustained by the person on account of the sale of the land in any of the following circumstances:

(a) if the land was not liable to taxation for the period for which the taxes for which the land was sold were levied;

(b) if the taxes for which the land was sold had previously been paid;

(c) if notice was not given as required by section 140.

(3) There is no right to indemnity under subsection (2) if it is shown that the person claiming indemnity was aware at the time of the tax sale that the land was advertised or offered for sale, or was aware during the period allowed for redemption that the land had been sold.

Tax sale of Crown land held under lease or agreement of sale

146 (1) In this section, "Crown" includes any minister of the Crown, or a board or corporation holding or having charge of the administration of land on behalf of the Crown.

(2) If the fee simple of the land for which taxes are in default is in the Crown, either in right of British Columbia or in right of Canada, and the land is held by a lessee or purchaser under lease or agreement for sale from the Crown, sections 130 to 145 apply with the necessary changes, but the commissioners must sell the land subject to the interest of the Crown.

(3) The commissioners must expressly state at the time of a sale to which subsection (2) refers that the interest of the Crown has priority over all claims and is not affected by the sale, and the certificate given by the commissioners to the tax sale purchaser must contain a similar statement.

(4) The Crown may accept the tax sale purchaser as the lessee or purchaser of the land and deal with the tax sale purchaser to the exclusion of the lessee or purchaser whose interest has been sold, and of every person claiming under that lessee or purchaser.

(5) On the acceptance of the tax sale purchaser under this section, the Crown must notify the commissioners accordingly, and, if the lease or agreement for sale has been registered, must also notify the Registrar of Titles.

(6) If the Crown refuses to accept the tax sale purchaser, or fails to notify the commissioners of its acceptance within 6 months from the date of sale, the purchaser is entitled to rescind the sale and to receive a refund from the commissioners of the amount paid by the purchaser, with interest at the rate of 8% per year.

(7) On the refund being made, the commissioners must replace on their tax roll as taxes in default for the land sold the amount of the taxes, interest, costs and expenses, together with the amount of interest paid to the purchaser under this section.

Absolute forfeiture at end of redemption period

147 (1) If land that has become subject to forfeiture to the commissioners is not redeemed within the period allowed for its redemption, as stated in the notice given by the commissioners under section 140, it is at the expiration of that period, absolutely forfeited to and vested in the commissioners, free from all encumbrances, other than the following:

(a) the restrictive conditions, reservations and exceptions subject to which the land was held at the time of the tax sale;

(b) charges or encumbrances on it that have been created under this or any other Act and for which taxes are leviable by the commissioners, but to the extent only to which taxes are leviable after that;

(c) existing liens of the government or of the municipality in which the land is located.

(2) The commissioners must issue a certificate to that effect in duplicate, and must forward one of the duplicates to the registrar of the land title district in which the land is located with an application on behalf of the commissioners for registration, and with the sum of \$5 to cover registration fees, and the registrar must at once register the commissioners as owners and must issue to them a certificate of indefeasible title.

(3) When the commissioners have issued the certificate they must cancel on the tax roll all taxes due for the land, noting on it that the land has been forfeited to the commissioners.

(4) The registration of the commissioners as owners of the land forfeited cancels any certificate of title outstanding for that land, and purges and disencumbers the land of and from all the right, title

and interest of every previous owner of it, or of those claiming under a previous owner, and of and from all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every nature and kind, other than the following:

- (a) the restrictive conditions, reservations and exceptions subject to which the land was held at the time of the tax sale;
 - (b) charges or encumbrances on it that have been created under this or any other Act and for which taxes are leviable by the commissioners, but to the extent only to which taxes are leviable after that;
 - (c) existing liens of the government or of the municipality in which the land is located.
- (5) The commissioners may lease, sell or otherwise dispose of forfeited land of which they have been registered as owners, in a manner and on terms they see fit, and may apply the proceeds of sale for any purpose for which taxes leviable by the commissioners under this Part may be applied.

Power of commissioners to redeem land forfeited or sold for Provincial or municipal taxes

148 (1) If land located in a district has become subject to forfeiture to the government, or has been sold by a Provincial or municipal collector to a person or to the municipality in which the land is located under any Act for the recovery of Provincial or municipal taxes, and if there are taxes in arrears under this Part for the land, the commissioners may redeem the land at any time during the period allowed for redemption of it by paying to the Provincial or municipal collector the amount required to redeem it as provided in the Act under which the land became subject to forfeiture or was sold.

(2) On the redemption of land by the commissioners under this section, they may add the amount of the payment made by them to the amount of diking taxes in arrears for the land, and the amount added is deemed to be taxes in default within the meaning of this Part.

(3) If land referred to in subsection (1) has not been redeemed, but has become absolutely forfeited to and vested in the government or has become vested in the municipality, and remains undisposed of, the commissioners may purchase the land on behalf of the district, at a price equal to the amount of the upset price at which the land was offered for sale at the tax sale, together with interest on it at the rate of 6% per year from the date of the tax sale, and with a sum equal to the amount of further taxes, and the penalties, and interest on it that would accrue due up to the time of purchase by the commissioners had the land been regularly assessed in the same manner as it appeared on the assessment roll for the year last preceding the date of its forfeiture or vesting and with a fee of \$10 for a grant from the government or a conveyance from the municipality.

(4) The minister on behalf of the government, or the municipal council on behalf of the municipality may sell the land to the commissioners at the price set out in this subsection.

Power of commissioners to hold and deal with land

149 The commissioners may, for the purpose of the undertaking and with the approval of the Lieutenant Governor in Council

(a) receive, hold, take and acquire all voluntary grants and donations of land or other property made to them,

(b) purchase, hold, take and acquire land or other property from the government or any other person, and

(c) mortgage, sell, lease or otherwise alienate and dispose of all or part of the land or other property referred to in paragraphs (a) and (b).

Investment of sinking funds

150 (1) The commissioners must hold and invest, in those investments in which trustees are by law authorized to invest trust funds, in their own names or in the names of the trustee appointed under section 119, all money raised by taxes for a sinking fund account for the payment of any indebtedness at maturity.

(2) In estimating the amount to accrue on a sinking fund, a higher rate than 5% on any investment must not be estimated.

(3) In addition to the investment of the sinking funds authorized in this Part, they may be invested in the repurchase of debentures or bonds issued by the commissioners for the district.

Power of lenders to appoint commissioners

151 If the office of a commissioner becomes vacant and is not filled while money borrowed under this Part is unpaid, the lenders, or their assignees, or a majority of them, or the trustee for the bond or debenture holders, may by writing signed by them and under their seals appoint a person to act as commissioner, and all the powers and authorities vested in a commissioner by this Part vest in that commissioner.

Power of Lieutenant Governor in Council to appoint and dismiss commissioners

152 (1) If the commissioners neglect to enforce the payment of the money borrowed under the powers vested in them in accordance with the conditions on which it was borrowed, the lenders or their assignees, or a majority of them, or the trustee for the bond or debenture holders, may apply to the Lieutenant Governor in Council to appoint commissioners instead of the ones then acting.

(2) If the commissioners delay for 4 weeks to pay the payments due on the money borrowed, the Lieutenant Governor in Council may dismiss the commissioners and appoint new ones in their place, and all the powers and authorities vested in the commissioners dismissed then devolve on and vest in the newly appointed commissioners.

Procedure on claims against commissioners

153 Any writ of execution on a judgment against the commissioners must be endorsed with a direction to the sheriff to levy the amount of it by a levy, and the following rules apply to the proceedings on the writ of execution:

(a) the sheriff must deliver a copy of the writ and endorsement to the clerk of the commissioners, with a statement in writing of the sheriff's fees and of the amount required to satisfy the execution, including in the amount the interest calculated to a day as near as is convenient to the day of service;

(b) if the amount, with interest on it from the day mentioned in the statement, is not paid to the sheriff within one month after the service, the sheriff must examine the plan and assessment roll filed, and must, in the same manner as taxes are levied by the commissioners for general purposes, make a levy, based on and in accordance with the assessment roll, sufficient to cover the amount due on the execution, with the addition to it of the interest, the sheriff's own fees and the collector's percentage up to the time when the taxes will probably be available;

(c) the sheriff must then issue precepts directed to the clerk of the commissioners, and must annex to every precept the roll of the rate, and must by the precept, after reciting the writ, and that the commissioners have neglected to satisfy it, and referring to the plan filed under section 72, command the clerk to levy the rate at once on the land shown in that plan;

(d) if at the time the rate is levied the clerk has a general rate roll delivered to him or her, the clerk must add a column to it, headed "Execution Rate in A.B. vs. Commissioners", and must insert in it the amount in the precept required to be levied on each person, and must levy the amount of the execution rate, and must, with all reasonable expedition, return to the sheriff the precept with the amount levied on it, after deducting the percentage for collection;

(e) the sheriff must satisfy the execution and all fees on it, and pay the surplus, if any, to the clerk for the general purposes of the commissioners within 10 days after receiving it

(f) all employees of the commissioners are, for all purposes connected with the sheriff levying a rate to satisfy an execution, deemed to be officers of the court out of which the writ was issued, and are amenable to the court, and may be proceeded against by attachment or otherwise to compel them to perform the duties imposed on them, and a judge of the court out of which execution issues may make an order as necessary for carrying out these provisions.

Owner of land may appeal to judge

154 (1) If an owner, or a bond or debenture holder or creditor of the commissioners, feels aggrieved by the proceedings or by any omission or default of the commissioners, or of any person under this Part, or liable to be prejudiced, he or she may appeal to a judge in a summary manner on a summons to be granted, if thought expedient, by the judge, and the order may be made as the judge thinks proper.

(2) Nothing in this section in any way restricts, prejudices or affects any right or remedy that an owner or other person would have had in the absence of this section.

Inspection by engineer appointed by Lieutenant Governor in Council

155 (1) The Lieutenant Governor in Council may, at the request of the commissioners, or at the request of any persons holding debentures or bonds issued by the commissioners, appoint a civil engineer or other properly qualified person to inspect and examine the works in any drainage or diking district.

(2) Any repairs or precautionary measures that the engineer or other person may consider urgent must be carried out at once by the commissioners, and at the expense of the owners.

(3) In the case of default by the commissioners or extreme urgency, the engineer or other person may, on behalf of the commissioners, carry out the repairs or measures as the agent of the commissioners, and must at once notify the commissioners of the expenditure.

(4) The remuneration and expenses of the engineer or other person must be levied by the commissioners on the land and on the owners of it under this Part.

Application of Part to districts formed before March 1, 1913

156 (1) If a drainage or diking district was formed before March 1, 1913, the commissioners holding office at that date are from that date corporations under the name of Commissioners of the District, using the name by which the district is known, and those commissioners have all the rights, powers and authorities given to commissioners appointed under this Part, and the land coloured green on the plans filed in the land title office by the commissioners under the Acts until then in force constitute the respective districts of the commissioners.

(2) Any assessment roll made and filed and taxes levied by commissioners before March 1, 1913 continue to be a binding charge on the land to which it refers, despite a defect either in the appointment of the commissioners or in proceedings taken by them.

(3) The commissioners for any district may levy taxes under section 81 as necessary, and those taxes must be based on and must be in accordance with the assessment roll made and filed, which continues to be the assessment roll for the district to which it refers until the commissioners of the district make a new assessment roll under this Part.

Part applicable although land in municipality

157 This Part applies whether or not all or a part of the land affected is included within the limits of any incorporated municipality.

Damage to dike

158 (1) If a dike or other portion of any works executed is injured by an owner or occupier in the district pasturing cattle or horses on marshes or other land adjacent to the dike, or making a road over the dike, or interfering with or breaking any watercourse constructed by the commissioners, or by any other act or default of an owner or occupier, the commissioners may make an order on that person as often as occasion requires to repair the injury at once or by a certain day to be named in the order, and in the case of a refusal to obey the order, or in case the commissioners consider it to be one of sudden emergency, the commissioners must repair the injury.

(2) A person who contravenes the order of the commissioners must forfeit and pay to the commissioners for every offence a sum of not more than \$50, which, with the costs of repair, may be recovered by suit in a court of competent jurisdiction as a debt due to the commissioners.

(3) In the case of an emergency the commissioners may recover from the person causing or allowing the injury to be done the costs of repair, which must be recovered as a debt due to the commissioners in a court of competent jurisdiction.

Wilful injury to works

159 If a person in any manner wilfully injures works executed under this Part or interferes with the commissioners in carrying out the works authorized under this Part, the person must forfeit for each offence a sum of not more than \$50, together with the costs of the repair, which may be recovered on summary conviction before a justice.

Commissioners not liable for acts of predecessors

160 A commissioner is not liable for an act of his or her predecessor in office, about work in which the commissioner is engaged, except for money he or she might or could have collected on account of work done by the predecessor.

How notice is to be given

161 Except as otherwise directed by this Part, a notice required to be given must be a written notice served on the parties in person, or left at their last known place of residence, or sent by registered letter mailed to their last address.

Annual meetings in district constituted before April 1, 1919

162 (1) The commissioners of any district constituted before April 1, 1919 must, by a notice posted in a conspicuous place at each and every post office in the district, or if there is no post office in the district, then at 3 conspicuous public places in the district, call a general meeting of the ratepayers of the district at a date not earlier than January 15 and not later than January 31 in each year, the notice to be posted not less than 10 days before the date set for the meeting, and the

commissioners must at the meeting, submit to the meeting a report on the condition of the works under their charge and a statement showing the financial condition of the district, and may at the meeting discuss with the ratepayers matters relating to the condition and maintenance of the works under their charge.

(2) Any 3 owners in a district to which this section applies may, on or before December 31 in any year, give notice in writing to the commissioners that at the next annual general meeting they will move that the Lieutenant Governor in Council be requested to order that one of the commissioners retire from office at the end of one year after the meeting, and another at the end of 2 years after the meeting, and another at the end of 3 years after the meeting.

(3) The notice convening the meeting must state that the resolution will be submitted to the meeting.

(4) If the resolution is passed, a copy of the resolution must be forwarded to the minister, and on the recommendation of the minister the Lieutenant Governor in Council may, by order in council, provide that the commissioners must retire, and when each commissioner must retire.

(5) At any annual general meeting after that the owners may appoint a chair and secretary, and must elect a commissioner for a term of 3 years, and pass resolutions in accordance with the powers granted them by this Part.

(6) The secretary must enter the resolutions and the result of elections in a book provided by the commissioners for that purpose, and the commissioners must at once file with the comptroller copies of all reports and statements submitted by the commissioners, copies of the resolutions passed by the meeting, and a certificate from the chair of the election of a commissioner, together with the name of the commissioner elected.

(7) If, at an annual general meeting, the owners in any district fail to elect a commissioner, the Lieutenant Governor in Council may appoint a person a commissioner for the district, and the commissioner appointed has the same rights and powers and holds office for the same term as if elected at an annual meeting.

(8) All appointments, elections and resolutions at a general meeting under this section must be determined by a majority in value of the owners present in person or by proxy at the meeting and voting on them.

(9) Every instrument appointing a proxy for this section must be in writing signed by the appointor or an attorney authorized in writing, or, if the appointor is a corporation, under its common seal or by an authorized attorney.

(10) A person must not act as proxy unless he or she is the owner of land in the district, and is qualified on his or her own behalf to vote at the meeting at which he or she acts as proxy, or he or she has been appointed to act at that meeting as proxy for a corporation.

Power to make regulations

163 (1) The Lieutenant Governor in Council may make regulations referred to in section 41 of the Interpretation Act.

(2) Without limiting subsection (1), the Lieutenant Governor in Council may make regulations as follows:

(a) providing for the procedure to be followed in any proceeding, petition, application, complaint, reference or appeal;

(b) prescribing the forms to be used by commissioners;

(c) providing for the procedure at elections.

Appeal to minister from comptroller

164 (1) If an owner is dissatisfied with an order or decision of the comptroller, the owner may appeal to the minister.

(2) An owner who appeals must

(a) within 10 days after the date of the order or decision, serve the comptroller with a written notice of the owner's intention to appeal to the minister, stating the grounds of the appeal, and

(b) within 30 days after the date, apply to the minister to set a day for the hearing of the appeal.

(3) The minister must set a day and place for the hearing of the appeal, notice of which must be given in writing by the comptroller to those interested persons as the minister may direct.

(4) At the time and place set by the minister, the minister must hear in a summary manner the appeal and the evidence given on oath, and may adjourn the hearing and defer judgment as he or she thinks advisable.

(5) The minister may direct the comptroller to amend or cancel the order or decision, or may order a rehearing or may dismiss the appeal.

(6) Costs of the appeal must not be allowed to any party.

Sections applicable on transfer of duties

165 (1) Sections 77, 162, 163 and 164 do not apply in districts where the powers and duties of the commissioners have been transferred to an inspector of dikes or to the land settlement board.

(2) In districts referred to in subsection (1), the inspector or board must by written notice, mailed or delivered to each owner and posted in at least 3 conspicuous public places in the district, call a general meeting of the owners, to be held in or out of the district at a time in each year as the inspector or board thinks expedient, for the purpose of receiving a report on the condition of the

works and a statement of financial condition of the district, and to discuss any matters relating to the works or the finances of the district.

Order of transference

166 (1) The Lieutenant Governor in Council may order that the powers and duties of the commissioners of any district be transferred to an inspector of dikes.

(2) In an order under subsection (1) or in a subsequent order, the Lieutenant Governor in Council may give discretion to the minister to further transfer the powers and duties of the commissioners of the district from the inspector to a municipality or regional district.

(3) The minister may make an order transferring the powers and duties of the commissioners of the district from the inspector to a municipality or regional district if

(a) permitted to do so under subsection (2), or

(b) despite subsection (2), the municipality or regional district requests the transfer.

Effect of order

167 (1) On the making of an order under section 166 (1), the inspector of dikes named in the order and the inspector's successors in office

(a) are a corporation under the name of the inspector of dikes of the district,

(b) have power to acquire, hold and dispose of property for the purposes of this Part, and

(c) are vested with all the powers and subject to all the duties of the commissioners under this Part.

(2) On the making of an order under section 166 (1), the appointment and office of the commissioners for the district is abrogated.

(3) On the making of an order under section 166 (3), the municipality or regional district named in the order holds separate corporate status under the name of the district, and that corporation

(a) has the power to acquire, hold and dispose of property for the purposes of this Part, and

(b) is vested with all the powers and subject to all the duties of the commissioners under this Part.

Commissioner to prepare statement of accounts and transfer all documents

168 On the making of an order under section 166 (1), the commissioners whose powers are transferred must

(a) at once prepare and forward to the inspector of dikes to whom the powers are transferred a true and accurate statement of the accounts of the commissioners, and

(b) deliver to the inspector of dikes all deeds, accounts, books of accounts, vouchers, receipts, letters, memoranda, papers, writings, maps, plans and documents relating to the affairs of the district.

Evidence of appointment

169 The production of a copy of the Gazette purporting to be printed by the Queen's Printer containing a notice of the order in council under section 166 (1) is conclusive evidence in all courts and in all proceedings of the transfer of the powers and duties of the commissioners for the district to the inspector of dikes and of the regularity of all proceedings leading up to it.

Dissolving development districts

170 (1) In this section, "development district" includes a district, and every drainage, diking or development district incorporated before January 1, 1965 under any Act except the Water Act.

(2) Despite any other statute, the Lieutenant Governor in Council may dissolve any development district.

(3) In an order under subsection (2), the Lieutenant Governor in Council may order deletions and alterations in endorsements and entries on certificates of title or other documents deposited in a land title office or created pursuant to the Land Title Act or any statute repealed by it, and despite any statute, the registrar of titles must make the changes ordered.

(4) The Lieutenant Governor in Council may make regulations to carry out the spirit and intent of this section.

Transfer of development district assets

170.1 If a development district is dissolved under section 170, the minister responsible for the administration of the Local Government Act may transfer, to either the municipality or to the regional district in which the works of the development district were located, its assets, rights, claims, obligations and liabilities and section 171 or 172 applies, as applicable.

Transfer to a municipality

171 (1) [Repealed 2003-72-14.]

(2) After a transfer to a municipality under section 170.1 has been made, the area that was included in the development district is deemed to be a local service area under Division 5 [Local Service Taxes] of Part 7 of the Community Charter, and for these purposes that Division applies.

(3) If the works of a development district are located in more than one municipality, the municipalities may assume the assets, rights, claims, obligations and liabilities in accordance with the apportionment set out in the order dissolving the development district, and that portion of the development district in each municipality is a local service area of that municipality.

(4) A council may provide that some or all of the assets of the development district be credited to the local service area and that some or all of the liabilities be charged to the local service area.

(5) Without limiting section 8 (1) [natural person powers] of the Community Charter, a council may enter into an agreement with the Provincial government for the joint undertaking of additional works of a similar nature and for their maintenance.

(6) A council may, by bylaw adopted without the assent of the electors or approval of the electors but otherwise in accordance with the Community Charter, borrow sums required under any agreement with the Provincial government.

(7) The entire cost or the parts of the cost of an existing work or a work to be constructed under the terms of an agreement under this section, and of its maintenance and operation, as may be determined by the council, must be borne by the owners of real property in the local service area.

(8) [Repealed 2003-52-50.]

Transfer to a regional district

172 (1) After a transfer to a regional district under section 170.1 has been made, the area that was included in the development district is deemed to be a service area under Part 10 [Regional Districts: Service Structure and Establishing Bylaws] of the Local Government Act and, for these purposes, the following apply:

(a) the following Divisions of Part 10 of that Act:

(i) Division 3 [Establishing Bylaws for Services];

(ii) Division 4 [Approval of Establishing Bylaws];

(iii) Division 5 [Changes to Establishing Bylaws];

(b) the following Divisions of Part 11 [Regional Districts: Financial Management] of that Act:

(i) Division 2 [Cost Recovery for Services];

(ii) Division 3 [Requisition and Tax Collection];

(iii) Division 4 [Tax Rates and Exemptions].

(2) If the works of a development district are located in more than one regional district, the regional districts may assume the assets, rights, claims, obligations and liabilities in accordance with the apportionment set out in the order dissolving the development district, and that portion of the development district in each regional district is a service area of that regional district.

(3) A board may provide that some or all of the assets of the development district be credited to the service area and that some or all of the liabilities be charged to the service area.

(4) Without limiting section 263 [corporate powers] of the Local Government Act, a board may enter into an agreement with the Provincial government for the joint undertaking of additional works of a similar nature and for their maintenance.

(5) A board may, by bylaw adopted without the assent or approval of the electors but otherwise in accordance with the Local Government Act, borrow sums required under any agreement with the Provincial government.

(6) The entire cost or the parts of the cost of an existing work or a work to be constructed under the terms of an agreement under this section, and of its maintenance and operation, as may be determined by the board, must be borne by the owners of real property in the service area.

Sunset provision

173 This Act is repealed on December 31, 2010 or on a later date prescribed by regulation of the Lieutenant Governor in Council.

Schedule

[FORMS A to H repealed 2002-12-9.]

FORM I

In the Matter of the Drainage, Ditch and Dike Act, Part 2, and in the Matter of
..... District

Assessment Roll

Classification

Description of Lot or Parcel the Subject of Separate Ownership Owner AddressArea Benefited by
Works and Liable to Taxation "A" Land, Being Land Liable to 100% of Taxes Levied "B" Land,

Being Land Liable to% of Taxes Levied on "A" Land "C" Land, Being Land Liable to% of Taxes Levied on "A" Land

Lot 456, Group 1,

New Westminster John Smith

..... 1200 Hastings St.

Vancouver 160 acres 100 acres 50 acres 50 acres

FORM J

District

Notice is given that a meeting of the owners of land in the above named district will be held, under the Drainage, Ditch and Dike Act, Part 2, in the at , B.C., on [month, day, year], at o'clock [a.m. or p.m.] to examine the plans and estimates of the works for within the district which have been prepared by the engineer, and for considering whether or not the works must be executed according to the plans and estimates, or in some other form, or not at all; and for setting the remuneration to be paid to the commissioners for their services.

Dated..... [month, day, year].

.....

.....

.....

Commissioners for..... District

FORM K

District

Notice is given that a general meeting of the owners of land in the district will be held in the at , B.C., on [month, day, year], at o'clock in the a.m. or p.m., to:

elect a commissioner for one year;

elect a commissioner for 2 years;

elect a commissioner for 3 years;

receive the reports of the retiring commissioners;

discuss the works and finances of the district; and

set the remuneration of the commissioners for the ensuing year.

Dated..... [month, day, year].

.....

.....

.....

Commissioners for..... District

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