

UPPER SIMILKAMEEN FIRST NATION

RATES BY-LAW NO. 01

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Upper Similkameen First Nation (also known as the Upper Similkameen Indian Band) enacted the *Upper Similkameen Indian Band 2002 Property Assessment and Taxation By-law* on December 13, 2002;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Upper Similkameen First Nation Rates By-law 2020*.
2. Pursuant to Section 22 of the *Upper Similkameen Indian Band 2002 Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2020 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of September 2020, at Hedley, in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.

Chief Bonnie Jacobson

Councillor Charlie Allison

Councillor Michael Allison

SCHEDULE "A"

The Council of the Upper Similkameen First Nation hereby adopts the following taxation rates for the 2020 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Part 5 of the 2002 <i>Upper Similkameen Indian Band Property Assessment By-law</i> .	COLUMN 2 Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements for jurisdiction area 716 as determined in accordance with Part 5 of the <i>Upper Similkameen Indian Band 2002 Property Taxation By-law</i> .	COLUMN 3 Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements for jurisdiction area 717 as determined in accordance with Part 5 of the <i>Upper Similkameen Indian Band 2002 Property Taxation By-law</i> .
Class 1 - Residential	5.17140	4.83138
Class 2 - Utilities	26.88680	24.82802
Class 3 – Supportive Housing	2.73320	2.14498
Class 4 - Major Industry	19.69219	17.69225
Class 5 - Light Industry	15.55739	13.55745
Class 6 - Business and Other	13.04285	11.60172
Class 7 - Managed Forest Land	10.52660	8.76194
Class 8 - Recreation/Non-Profit Organization	5.88570	5.29748
Class 9 - Farm	10.33570	9.74748