

BOSTON BAR FIRST NATION

TAX RATES BY-LAW, 2021

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 Boston Bar First Nation enacted the *Boston Bar First Nation Property Assessment By-law* and *Boston Bar First Nation Taxation By-law* on October 16, 2004 ;

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 *Boston Bar First Nation Tax Rates By-law 2021*.
2. Pursuant to Section 24(1) of the *Boston Bar First Nation Property Taxation By-law, 2004*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2021 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the _____th day of June, 2021, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dolores O'Donaghey

Councillor Terry Phillips

Councillor Yvonne Andrew

Councillor Pamela Robertson

SCHEDULE "A"

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

COLUMN 1	COLUMN 2
Class of Property as prescribed under Part 11 of the <i>Boston Bar First Nation Property Assessment By-law, 2004</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Section 24 and Schedule "A" of the <i>Boston Bar First Nation Property Taxation By-law, 2004</i> .
Class 1 - Residential	0.00
Class 2 - Utilities	34.05719
Class 3 - Unmanaged Forest Land	0.00
Class 4 - Major Industry	0.00
Class 5 - Light Industry	0.00
Class 6 - Business and Other	18.61060
Class 7 - Managed Forest Land	0.00
Class 8 - Recreation/Non-Profit Organization	0.00
Class 9 - Farm	0.00