

UPPER SIMILKAMEEN FIRST NATION

BY-LAW NO. 01

FIRST NATION RATES BY-LAW

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 Taxation By-law*, and *Upper Similkameen Indian Band 2002 Property Assessment By-law* on December 13, 2002 and approved by the Minister on December 19, 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 2021*.
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 "II" which is attached, and forms part of the 2021 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of August 2021, 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 "II"

The Council of the Upper Similkameen First Nation hereby adopts the following taxation rates for the 2021 taxation year for the following classes of property.

COLUMN 1	COLUMN 2	COLUMN 3
Class of Property as prescribed under Schedule II and Part 5 of the <i>Upper Similkameen Indian Band 2002 Property Taxation By-law</i> .	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> .	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	5.36669	4.54534
Class 2 - Utilities	27.12917	23.67049
Class 3 - Supportive Housing	2.87169	2.01284
Class 4 - Major Industry	16.75952	13.39973
Class 5 - Light Industry	13.39662	10.03683
Class 6 - Business and Other	10.79021	8.36913
Class 7 - Managed Forest Land	9.07603	6.11148
Class 8 - Recreation/Non-Profit Organization	4.51429	3.52604
Class 9 - Farm	10.43989	9.45164