



Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Upper Similkameen First Nation, in the Province of British Columbia, at a meeting held on the 1st day of June 2017.

- **Upper Similkameen First Nation
Rates By-law 2017**

Dated at Ottawa, Ontario, this 1 day of December, 2017.

A handwritten signature in blue ink that reads 'Carolyn Bennett'.

Hon. Carolyn Bennett, M.D., P.C., M.P.

UPPER SIMILKAMEEN FIRST NATION

BY-LAW NO.1-2017

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 *First Nation 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 2017*.
2. Pursuant to Section 22 of the *Upper Similkameen First Nation Property Assessment and 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 2017 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2017, at Hedley, in the Province of British Columbia .

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


Chief Richard Holmes


Councillor Bonnie Jacobsen


Councillor Dale (Sally) Holmes

SCHEDULE "A"

The Council of the Upper Similkameen First Nation hereby adopts the following taxation rates for jurisdiction areas 716 and 717, for the 2017 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule A and Section 6 of the <i>Upper Similkameen First Nation Property Assessment and Taxation 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 III of the <i>Upper Similkameen First Nation Property Assessment and 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 III of the <i>Upper Similkameen First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	5.8071	6.1561
Class 2 – Utilities	27.1943	27.7876
Class 3 - Unmanaged Forest Land	0.0000	0.000
Class 4 - Major Industry	20.6965	21.2729
Class 5 - Light Industry	17.5345	18.1109
Class 6 - Business and Other	14.9927	15.4080
Class 7 - Managed Forest Land	9.9335	11.4420
Class 8 - Recreation/Non-Profit Organization	6.7699	6.9394
Class 9 – Farm	10.1499	10.3194