

**SPUZZUM FIRST NATION**

**ANNUAL 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 matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) enacted the *Spuzzum Indian Band Property Taxation By-law* and *Spuzzum Indian Band Assessment By-law* on December 5, 1991 and approved by the Minister on March 9, 1992 ;

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 *Spuzzum First Nation Rates By-law 2021*.
2. Pursuant to Section 24 of the *Spuzzum Indian Band 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 2021 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the November 25 2021 at Spuzzum in the Province of British Columbia.

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

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Chief James Hobart

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Councillor Diana Stromquist

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Councillor Angie Mitchell

## SCHEDULE "A"

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

<b>COLUMN 1</b> Class of Property as prescribed under Section 24 of the <i>Spuzzum Indian Band Property Taxation By-law</i> .	<b>COLUMN 2</b> Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part 2 of the <i>Spuzzum Indian Band Property Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	56.731030
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	15.589480
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	