

## **BOSTON BAR FIRST NATION**

### **TAX RATES BY-LAW, 2025**

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 2025*.
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 2025 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, at Boston Bar, in the Province of British Columbia.

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

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Chief Pamela Robertson

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Councillor Debbie O'Handley

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Councillor Diane Thomas

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Councillor Dawn Angus

## SCHEDULE “A”

The Council of the Boston Bar First Nation hereby adopts the following taxation rates for the 2025 taxation year for the following classes of property.

<b>COLUMN 1</b>	<b>COLUMN 2</b>
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	<b>35.08886</b>
Class 3 - Unmanaged Forest Land	0.00
Class 4 - Major Industry	0.00
Class 5 - Light Industry	0.00
Class 6 - Business and Other	<b>19.75114</b>
Class 7 - Managed Forest Land	0.00
Class 8 - Recreation/Non-Profit Organization	0.00
Class 9 - Farm	0.00