

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 First Nation Property Assessment and Taxation By-law* on July 15th, 2019;

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 2019*.
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 2019 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 23rd day of September 2019, at Hedley, in the Province of British Columbia.

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

Chief

Councillor

Councillor

SCHEDULE "A"

The Council of the Upper Similkameen First Nation hereby adopts the following taxation rates for the 2019 taxation year for the following classes of property.

COLUMN 1	COLUMN 2	COLUMN 3
Class of Property as prescribed under Schedule II and Section II of the <i>Upper Similkameen First Nation Property Assessment and 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 IV of the <i>Upper Similkameen First Nation Property Assessment and 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 IV of the <i>Upper Similkameen First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	5.01129	4.19783
Class 2 - Utilities	26.32642	23.47920
Class 3 - Unmanaged Forest Land	0.00000	0
Class 4 - Major Industry	19.14782	16.38188
Class 5 - Light Industry	15.01302	12.24708
Class 6 - Business and Other	12.65058	10.65752
Class 7 - Managed Forest Land	10.04627	7.60579
Class 8 - Recreation/Non-Profit Organization	5.72559	4.91213
Class 9 - Farm	10.17559	9.36213