

UPPER SIMILKAMEEN FIRST NATION

BY-LAW NO. 2022

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 May 20th, 2022;

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 2022*.
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 2022 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2022, at Hedley, in the Province of British Columbia.

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

Chief Bonnie Jacobson

Councillor Michael Allison

Councillor Charles Allison

SCHEDULE "A"

The Council of the Upper Similkameen First Nation hereby adopts the following taxation rates for the 2022 taxation year for the following classes of property.

COLUMN 1 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> .	COLUMN 2 Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the 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> .	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 IV of the <i>Upper Similkameen First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	5.23715	4.41531
Class 2 - Utilities	26.69508	23.54063
Class 3 – Unmanaged Forest Land	2.91094	2.04131
Class 4 - Major Industry	20.54190	17.47753
Class 5 - Light Industry	16.05250	12.98813
Class 6 - Business and Other	13.45711	11.24899
Class 7 - Managed Forest Land	10.78741	8.08349
Class 8 - Recreation/Non-Profit Organization	5.98315	5.08181
Class 9 - Farm	10.22315	9.32181