

UPPER SIMILKAMEEN INDIAN BAND

BY-LAW NO. 2024-01

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 Indian Band (also known as the Upper Similkameen Indian Band) enacted the *Upper Similkameen Indian Band Property Assessment Taxation By-law* on December 15th, 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 Indian Band Property Taxation By-law 2024*.
2. Pursuant to Section 21 of the *Upper Similkameen 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 2024 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 29th day of July, 2024, 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 Indian Band hereby adopts the following taxation rates for the 2024 taxation year for the following classes of property.

COLUMN 1	COLUMN 2	COLUMN 3
Class of Property as prescribed under Schedule II, of the <i>Upper Similkameen Indian Band Property Taxation By-law</i> .	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 jurisdiction area 716, <i>Upper Similkameen Indian Band Property Taxation By-law</i> .	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 jurisdiction area 717, <i>Upper Similkameen Indian Band Property Taxation By-law</i> .
Class 1 - Residential	4.36038	3.45405
Class 2 - Utilities	24.61343	20.99498
Class 3 – Supportive Housing	2.54688	1.60395
Class 4 - Major Industry	17.50206	13.98700
Class 5 - Light Industry	14.12246	10.60740
Class 6 - Business and Other	11.82958	9.29671
Class 7 - Managed Forest Land	9.78752	6.68313
Class 8 - Recreation/Non-Profit Organization	5.33828	4.30445
Class 9 - Farm	10.16828	9.13445