SPUZZUM FIRST NATION

By-LAW No. 2025-01-30A

SPUZZUM FIRST NATION ANNUAL 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 Spuzzum First Nation (also known as the Spuzzum Band) enacted the Spuzzum Indian Band Taxation By-law on March 9th, 1992;

NOW BE IT HEREBY RESOLVED that the following By-law #2025-01-30A 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 Annual Rates By-law** 2024.
- 2. Pursuant to Section 24 of the *Spuzzum Indian Band 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 30th day of January 2025 at Spuzzum, in the Province of British Columbia.

A quorum of Council consists of 2 (two) members of Council.		
The quorum of Council is two (2) mem	ibers	
Chief Councillor	Councillor	
Councillor	_	

SCHEDULE "A"

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2024 taxation year for the following classes of property.

COLUMN 1	COLUMN 2	
Class of Property as prescribed under Schedule II and Section 24 of the <i>Spuzzum</i> <i>Indian Band 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 3 of the <i>Spuzzum Indian Band Taxation By-law;</i>	
Class 1 - Residential	5.22722	
Class 2 - Utilities	55.41776	
Class 4 - Major Industry		
Class 5 - Light Industry		
Class 6 - Business and Other	10.45746	
Class 8 - Recreation/Non-Profit Organization		
Class 9 - Farm		

THIS BY-LAW IS HEREBY enacted at a duly convened meeting of the Council of the Spuzzum First Nation this 30th day of January 2025.