

NICOMEN INDIAN BAND

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 Nicomen Indian Band enacted the *Nicomen Indian Band Property Assessment By-law, 1991* and *Nicomen Indian Band Taxation By-law, 1991* on December 5, 1991;

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 *Nicomen Indian Band Tax Rates By-law, 2025*.
2. Pursuant to Section 24(5) of the *Nicomen Indian Band Taxation By-law 1991*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Nicomen Indian Band Tax Rates By-law, 2025*.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 20th day of January 2026, at Nicomen Band Office in the Province of British Columbia.

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

Chief Norman Drynock

Councilor Autumn Fry

Councilor Clifford Walkem

SCHEDULE “A”

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2025 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Part 11 of the <i>Nicomen Indian Band Property Assessment By-law, 1991</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(5) the <i>Nicomen Indian Band Taxation By-law, 1991</i> .
Class 1 - Residential	0.00000
Class 2 - Utilities	20.18108
Class 3 - Unmanaged Forest Land	0.00000
Class 4 - Major Industry	0.00000
Class 5 - Light Industry	0.00000
Class 6 - Business and Other	0.00000
Class 7 - Managed Forest Land	0.00000
Class 8 - Recreation/Non-Profit Organization	0.00000
Class 9 - Farm	0.00000
Class 10 – Canadian Pacific Railway Right of Way*	15.09530

*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with the Property Assessment and Taxation (Railway Right-of-Way) Regulation SOR/2001-493 as published in the Canada Gazette Part II, Vol.135, No.24, November 21, 2001.