

## **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 20<sup>th</sup> 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.

<b>COLUMN 1</b>	<b>COLUMN 2</b>
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.