

Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 24th day of September 2018.

- **Spuzzum First Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

A handwritten signature in blue ink that reads "Carolyn Bennett".

Hon. Carolyn Bennett, M.D., P.C., M.P.

SPUZZUM FIRST NATION
ANNUAL RATES BY-LAW 2018

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 Indian Band) enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law* on March 9, 1992 ;

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 *Spuzzum First Nation Rates By-law 2018*.
2. Pursuant to Section 152 of the *Spuzzum Indian Band 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 2018 Rates By-law.


THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 24 day of September 2018 at Spuzzum in the Province of British Columbia.

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

Chief James Hobart



Councilor Diana Stromquist



Councilor Chad Edwards

SCHEDULE "A"

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 152 of the <i>Spuzzum Indian Band Property Assessment and 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 <i>Spuzzum Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	57.970480
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	19.050070
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	