

Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Upper Similkameen First Nation, in the Province of British Columbia, at a meeting held on the 1st day of June 2018.

- **Upper Similkameen First Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 2 day of August 2018.

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

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

UPPER SIMILKAMEEN FIRST NATION

BY-LAW NO.1-2018

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 Upper Similkameen First Nation (also known as the Upper Similkameen Indian Band) enacted the *First Nation Property Assessment and Taxation By-law* on December 13, 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 First Nation Rates By-law 2018*.
2. Pursuant to Section 22 of the *Upper Similkameen First Nation 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 1st day of June, 2018, at Hedley, in the Province of British Columbia.

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


Chief

Councillor


Councillor

SCHEDULE "A"

The Council of the Upper Similkameen First Nation hereby adopts the following taxation rates for jurisdiction areas 716 and 717, for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2	COLUMN 3
Class of Property as prescribed under Schedule A and Section 6 of the <i>Upper Similkameen First Nation 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 for jurisdiction area 716, as determined in accordance with Part III of the <i>Upper Similkameen First Nation 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 for jurisdiction area 717, as determined in accordance with Part III of the <i>Upper Similkameen First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	5.42159	4.88285
Class 2 – Utilities	26.56998	24.74422
Class 3 – Supportive Housing	0.00000	0.00000
Class 4 - Major Industry	19.95041	18.07543
Class 5 - Light Industry	16.54161	14.66663
Class 6 - Business and Other	14.12457	12.77853
Class 7 - Managed Forest Land	10.26767	8.61545
Class 8 - Recreation/Non-Profit Organization	6.21939	5.68065
Class 9 – Farm	10.01939	9.48065