

Ministre des Affaires  
autochtones et du Nord



Minister of Indigenous and  
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE,  
pursuant to section 83 of the *Indian Act*, the following by-law made by the  
Little Shuswap Lake First Nation, in the Province of British Columbia, at a  
meeting held on the 7th day of September 2016.

- **Little Shuswap Lake First Nation  
Property Tax Rates By-law No. 2016**

Dated at Ottawa, Ontario, this 15<sup>th</sup> day of November 2016.

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

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



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### BAND COUNCIL RESOLUTION

The Council of the: <b>LITTLE SHUSWAP LAKE INDIAN BAND</b>	<b>BCR Number</b> <b>3399</b>
Agency: <b>CENTRAL</b> Province: <b>BRITISH COLUMBIA</b>	A quorum for this Band is:  <b>TWO</b>
Dated at: <b>SQUILAX</b> this 7th day of September AD 2016	

#### DO HEREBY RESOLVE:

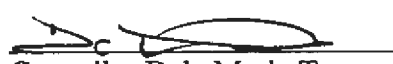
**BE IT KNOWN THAT this By-law entitled “the Rates By-Law” which form part of the Taxation By-law passed by Chief and Council and approved by the Minister on November 30<sup>th</sup>, 1995 that being a by-law to establish a by-law system on the Reserve lands of the Little Shuswap Indian Band for fair and equitable taxation for local purposes on land, or interests in land, including the right to occupy, possess or use lands within the boundaries of the Reserves is hereby enacted as Property Tax Rates By-law No. 2016 by the Chief and Council of the Little Shuswap Lake Indian Band.**

**AND Pursuant to and in Accordance with the Property Assessment and Taxation (Railway Rights of Way) Regulations, S0R/2001-493 as published in the Canada Gazette, Part II, Vol. 135, No. 24, November 21, 2001.65.**

**APPROVED and PASSED at a duly convened meeting of the Council of the Little Shuswap Lake Indian Band held at the Little Shuswap Lake Indian Band Administration Office, Squilax, British Columbia this 7<sup>th</sup> day of September 2016.**

  
Chief Oliver Arnouse

  
Councillor Wes Francois

  
Councillor Dale Marie Tomma

FOR DEPARTMENTAL USE ONLY

**LITTLE SHUSWAP LAKE FIRST NATION  
PROPERTY TAX RATES BY-LAW, NO. 2016**

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 8.1 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Little Shuswap Lake First Nation at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Little Shuswap Lake First Nation, Property Tax Rates By-law, No. 2016*.

2. In this By-law:

“By-law” means this property tax rates by-law;

“First Nation” means the Little Shuswap Lake First Nation, being a band as defined under the *Indian Act*;

“Property Taxation By-law” means the Little Shuswap Lake First Nation Property Assessment and Taxation By-law, No. 2016;

“Reserve” means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

“taxable property” means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than \$ 500.00, the taxable property shall be taxed at \$ 500.00 for the taxation year.


5. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.
6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
7. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
8. The schedule attached to this By-law forms part of and is an integral part of this By-law.
9. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30th day of November, 1996, at Chase, in the Province of British Columbia.

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



Chief Oliver Arnouse



Councillor Wes Francois



Councillor Dale Tomma

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
	Rate
<b>Rates For District: Chum Creek IR#2</b>	
1 Residential	3.60000
2 Utilities	31.92000
3 Supportive Housing	-
4 Major Industry	4.20000
5 Light Industry	11.76000
6 Business and Other	11.76000
7 Forest Land	4.36800
8 Recreational Property/Non-Profit Organization	4.03200
9 Farm	3.02400
10 Regulated Railway	-

**Rates For District: CPR**

1 Residential	-
2 Utilities	19.38920
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	-
6 Business and Other	-
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	-
9 Farm	-

**Rates For District: North Bay IR#5**

1 Residential	4.08970
2 Utilities	42.20570
3 Supportive Housing	-
4 Major Industry	5.11210
5 Light Industry	14.70660
6 Business and Other	13.77820
7 Forest Land	5.31660
8 Recreational Property/Non-Profit Organization	4.90760
9 Farm	3.68070
10 Regulated Railway	-

**Rates For District: Quaaout IR#1**

1 Residential	4.81500
2 Utilities	42.92330
3 Supportive Housing	-
4 Major Industry	6.01880
5 Light Industry	16.62670
6 Business and Other	10.99310
7 Forest Land	12.03750
8 Recreational Property/Non-Profit Organization	5.77800
9 Farm	4.33500
10 Regulated Railway	-



**Rates For District: Scotch Creek IR#4**

1 Residential	4.79000
2 Utilities	53.47700
3 Supportive Housing	-
4 Major Industry	11.94750
5 Light Industry	16.72650
6 Business and Other	21.84000
7 Forest Land	6.21270
8 Recreational Property/Non-Profit Organization	5.73480
9 Farm	4.30100
10 Regulated Railway	19.13920