

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, 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 16th day of September 2014.

Little Shuswap Lake First Nation Rates By-law 2014

Dated at Ottawa, Ontario, this 10 that of December

Jewelbloon



LITTLE SHUSWAP LAKE FIRST NATION

BY-LAW NO. 2014-T02

ANNUAL RATES BY-LAW

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 Little Shuswap Lake First Nation (also known as the Little Shuswap Lake Indian Band) enacted the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law* on November 30th, 1995;

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 *Little Shuswap Lake First Nation Rates By-law 2014*..
- 2. Pursuant to Section 18.1 of the Little Shuswap Lake 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 2014 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16th day of September, 2014, at Squilax, in the Province of British Columbia.

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

Chief Felix Arnouse

Councillor Brian Finlay

Councillor Dale Marie Tomma

SCHEDULE "A"

The Council of the <u>Little Shuswap Lake</u> First Nation hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the Little Shuswap Lake First Nation Property Assessment and Taxation By-law.	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 Little Shuswap Lake_First Nation Property Assessment and Taxation By-law. Quaaout IR #1
Class 1 - Residential	4.81500
Class 2 - Utilities	42.92330
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	6.01880
Class 5 - Light Industry	16.62670
Class 6 - Business and Other	10.99310
Class 7 - Managed Forest Land	12.03750
Class 8 - Recreation/Non-Profit Organization	5.77800
Class 9 - Farm	4.33500

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the Little Shuswap Lake First Nation Property Assessment and Taxation By-law.	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 Little Shuswap Lake_First Nation Property Assessment and Taxation By-law.
	Chum Creek IR#2
Class 1 - Residential	3.3600
Class 2 - Utilities	31.920000
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	4.20000
Class 5 - Light Industry	11.760000
Class 6 - Business and Other	11.76000
Class 7 - Managed Forest Land	4.36800
Class 8 - Recreation/Non-Profit Organization	4.03200
Class 9 - Farm	3.02400
Class10 Regulated Railway	19.14930

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the Little Shuswap Lake First Nation Property Assessment and Taxation By-law.	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 Little Shuswap Lake_First Nation Property Assessment and Taxation By-law. Scotch Creek IR#4
Class 1 - Residential	4.79000
Class 2 - Utilities	53.47700
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	11.94750
Class 5 - Light Industry	16.72650
Class 6 - Business and Other	21.84000
Class 7 - Managed Forest Land	6.21270
Class 8 - Recreation/Non-Profit Organization	5.73480
Class 9 - Farm	4.30100
Class 10 Regulated Railway	19.14930

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the Little Shuswap Lake First Nation Property Assessment and Taxation By-law.	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 Little Shuswap Lake_First Nation Property Assessment and Taxation By-law. North Bay IR#5
Class 1 - Residential	4.08970
Class 2 - Utilities	42.20570
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	5.11210
Class 5 - Light Industry	14.70660
Class 6 - Business and Other	13.77820
Class 7 - Managed Forest Land	5.316600
Class 8 - Recreation/Non-Profit Organization	4.90760
Class 9 - Farm	3.68070
Class 10 Regulated Railway	19.14930