

Minister of Crown-Indigenous Relations

Oltawa, 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 25th day of November 2021.

Spuzzum First Nation Annual Rates By-law 2021

Dated at Ottawa, Ontario, this 12 day of December 2021.

Hon. Marc Miller, P.C., M.P.

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SPUZZUM FIRST NATION

ANNUAL RATES BY-LAW 2021

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 matter 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 Toxation By-law and Spuzzum Indian Band Assessment By-law on December 5, 1991 and approved by the Minister 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 2021.
- 2. Pursuant to Section 24 of the Spuzzum Indian Band Property 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 2021 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the November 25 2021 at Spuzzum in the Province of British Columbia.

Chief James Hobart

Land Mengum

Councillor Diana Stromquist

Councillor Angie Mitchell

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

SCHEDULE "A"

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2021 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Section 24 of th Spuzzum Indian Band Property 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 2 of the Spuzzum Indian Band Property Taxation By-law.
Class 1 - Residential	
Class 2 - Utilities	56.731030
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	15.589480
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Fame	