



On behalf of the Minister of Crown-Indigenous Relations, I HEREBY APPROVE,  
pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum  
Indian Band, in the Province of British Columbia, at a meeting held on January 30,  
2025.

***Spuzzum First Nation Annual Rates By-law 2024***

Dated at Ottawa, Ontario, this 23rd day of April 2025.

A handwritten signature in black ink, appearing to read "Valerie Gideon".

Valerie Gideon  
Deputy Minister, Crown-Indigenous Relations

**SPUZZUM FIRST NATION**

**BY-LAW No. 2025-01-30A**

**SPUZZUM FIRST NATION 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 Spuzzum First Nation (also known as the Spuzzum Band) enacted the Spuzzum Indian Band Taxation By-law on March 9<sup>th</sup>, 1992;

**NOW BE IT HEREBY RESOLVED** that the following By-law #2025-01-30A 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 Annual Rates By-law 2024.***
2. Pursuant to Section 24 of the *Spuzzum Indian Band 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 2024 Rates By-law.

**THIS BY-LAW IS HEREBY DULY ENACTED** by Council on the 30th day of January 2025 at Spuzzum, in the Province of British Columbia.

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

The quorum of Council is two (2) members

\_\_\_\_\_  
Chief Councillor

  
Councillor

  
\_\_\_\_\_  
Councillor

## SCHEDULE "A"

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2024 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 24 of the <i>Spuzzum Indian Band 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 3 of the <i>Spuzzum Indian Band Taxation By-law</i> ;
Class 1 - Residential	5.22722
Class 2 - Utilities	55.41776
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	10.45746
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

**THIS BY-LAW IS HEREBY** enacted at a duly convened meeting of the Council of the Spuzzum First Nation this 30<sup>th</sup> day of January 2025.