

Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, 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 Upper Similkameen Indian Band, in the Province of British Columbia, at a meeting held on July 25, 2025.

***Upper Similkameen Indian Band Property Taxation By-law
2025 Rates By-law***

Dated at Ottawa, Ontario, this 29 day of September 2025.

A handwritten signature in blue ink, appearing to read "Rebecca Alt".

Hon. Rebecca Alt, P.C., M.P.

UPPER SIMILAKEEN INDIAN BAND

BY-LAW NO. 2025-01

FIRST NATION 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;

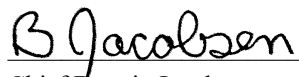
AND WHEREAS the Council of the Upper Similkameen Indian Band (also known as the Upper Similkameen Indian Band) enacted the *Upper Similkameen Indian Band Property Assessment Taxation By-law* on December 15th, 2002;

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.

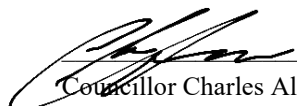
1. This by-law may be cited for all purposes as the *Upper Similkameen Indian Band Property Taxation By-law 2025 Rates By-law*.
2. Pursuant to Section 21 of the *Upper Similkameen Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2025 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 25th day of July, 2025, at Hedley, in the Province of British Columbia.

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


Chief Bonnie Jacobson


Councillor Michael Allison


Councillor Charles Allison

SCHEDULE “A”

The Council of the Upper Similkameen Indian Band hereby adopts the following taxation rates for the 2025 taxation year for the following classes of property.

COLUMN 1	COLUMN 2	COLUMN 3
Class of Property as prescribed under Schedule II, of the <i>Upper Similkameen Indian Band Property 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 IV of the jurisdiction area 716, <i>Upper Similkameen Indian Band Property 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 IV of the jurisdiction area 717, <i>Upper Similkameen Indian Band Property Taxation By-law</i> .
Class 1 - Residential	4.52368	3.59664
Class 2 - Utilities	24.44288	20.77294
Class 3 – Supportive Housing	2.64198	1.69074
Class 4 - Major Industry	17.86681	14.30180
Class 5 - Light Industry	14.69011	11.12510
Class 6 - Business and Other	12.33897	9.73002
Class 7 - Managed Forest Land	10.33266	7.18694
Class 8 - Recreation/Non-Profit Organization	5.46308	4.41454
Class 9 - Farm	10.16308	9.11454