

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
Upper Similkameen First Nation, in the Province of British Columbia, at a
meeting held on the 1st day of June 2016.

- **Rates By-law 2016**

Dated at Ottawa, Ontario, this 15th day of November 2016.

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

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

UPPER SIMILKAMEEN FIRST NATION

BY-LAW NO. 2016

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.1-5, 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 First Nation (also known as the Upper Similkameen Indian Band) enacted the *Upper Similkameen First Nation Property Assessment and Taxation By-law* on December 31, 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 First Nation Rates By-law 2016*.
2. Pursuant to Section 22 of the *Upper Similkameen 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 2016 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2016, at Hedley, in the Province of British Columbia.

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



Chief Richard Holmes



Councillor Carmelletta Holmes

Councillor Dale-Sally Holmes

SCHEDULE "A"

The Council of the Upper Similkameen First Nation hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property.

	JURISDICTION 716	JURISDICTION 717
COLUMN 1	COLUMN 2	COLUMN 3
Class of Property as prescribed under Schedule II and Section 6 of the <i>Upper Similkameen First Nation Property Assessment and 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 <i>Upper Similkameen First Nation Property Assessment and 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 <i>Upper Similkameen First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	5.3031	5.1542
Class 2 - Utilities	27.1943	24.2809
Class 3 - Unmanaged Forest Land	4.5589	2.0822
Class 4 - Major Industry	20.6965	17.8664
Class 5 - Light Industry	17.5345	14.7044
Class 6 - Business and Other	14.9927	12.9533
Class 7 - Managed Forest Land	10.9335	8.4363
Class 8 - Recreation/Non-Profit Organization	6.7699	5.9375
Class 9 - Farm	10.1499	9.3175