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 Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 5th day of November 2014.

Ottawa, Canada K1A 0H4

Spuzzum First Nation Rates By-law 2014

Dated at Ottawa, Ontario, this 10 day of December 2014.

Lecevaluer



SPUZZUM FIRST NATION

ANNUAL RATES BY-LAW 2014

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 Indian Band) enacted the Spuzzum Indian Band Property Assessment and Taxation By-law 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 2014.
- 2. Pursuant to Section 152 of the Spuzzum 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 5th day of November -
A quorum of Council consists of (2) members of Council. James Hobart
Chief [please spell out the name] Diana Stronguist Councillor [please spell out the name]
Councillor [please spell out the name]

SCHEDULE "A"

The Council of the Spuzzum 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 152 of the Spuzzum Indian Band 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 Spuzzum Indian Band Property Assessment and Taxation Bylaw.
Class 1 - Residential	
Class 2 - Utilities	28.8200
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	16.7089
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	