

**UPPER SIMILKAMEEN 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 15<sup>th</sup>, 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.

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Chief Bonnie Jacobson

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Councillor Michael Allison

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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.

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
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