



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



**SQUAMISH NATION
ANNUAL RATES LAW, 2016**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2016*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Squamish Real Property Assessment Law, 2010*;

“First Nation” means the Squamish Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Real Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2016, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of eight (8) members of Council.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD MEETING HELD AT: NORTH VANCOUVER, B. C.	
	DATED:	
	MOVED BY:	SECONDED BY

 Alroy Baker K'etximtn	 Deborah Baker K'ána	
 Richard E. Baker Kasalus	 Veronica Baker Tiyaltenaat	 Chief Ian Campbell Xálek/Sekyú Siyam
 Carla George Kwitelut/Kwelaw'ikw	 Byron Joseph Ts'élkwilem Siyam	 Dennis Joseph Xwechtáal
 Joshua Joseph Skwetsi7meltxw	 Christopher Lewis Syetáxtn	 Danielle Mellish
 Anthony Moody Tsetsimshtn	 Ann Whonnock Syexwáliya	 Chief Richard Williams Xwélxwelacha Siyam
	 Wilson Williams	

**SCHEDULE
TAX RATES**

Property Class	RATE PER \$1,000 Assessed Value			
	Capilano	Mission	Seymour	Squamish
Class 1: Residential	2.88460	4.03677	3.80520	6.34500
Class 2: Utilities	26.06220	56.76221	56.75764	55.12060
Class 4: Major Industrial	24.68290	37.14052	33.16986	34.48850
Class 5: Light Industrial	23.95740	15.46299	19.39879	23.33040
Class 6: Business and Other	11.09890	15.13274	15.07440	18.65860
Class 8: Recreational Property/Non-Profit Organization	8.18550	6.00277	8.78510	7.88380