



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

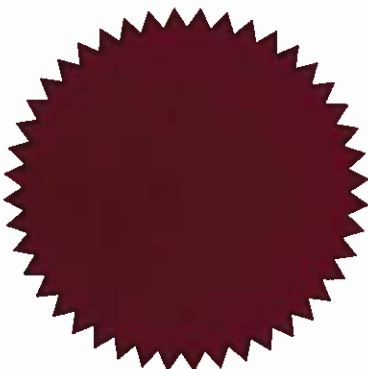
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

***Squamish Nation Annual Rates Law, 2014***

Dated at Kamloops, British Columbia this 29th day of May, 2014.

On behalf of the First Nations Tax Commission

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





# SQUAMISH NATION BAND COUNCIL RESOLUTION

Band Council Resolution No.	14- 2310		
Motion No.	3		
File Reference			
Date of Meeting: (y/m/d)	2014	05	21

P.O. Box 86131 320 Seymour Blvd North Vancouver, B. C. V7L 4J5 Tel. (604) 980-4553 Fax (604) 980-9601

**SUBJECT :** ANNUAL TAX RATES LAW, 2014

## 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 Squamish Nation has made the *Squamish Real Property Assessment Law* and the *Squamish Real Property Taxation Law*; and
- C. Section 10 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, 2014*.
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*,
  - "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*.
3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 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. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.
6. 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.
7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
8. 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.


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- 9. The Schedule attached to this Law forms part of and is an integral part of this Law.
- 10. 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 21st day of, May, 2014, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF & COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT:	320 SEYMOUR BLVD NORTH VANCOUVER, B. C.
	DATED:	May 21, 2014
	MOVED BY:	Deborah Baker

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

## SQUAMISH NATION TAX RATES 2014

	<b>Capilano</b>	<b>Mission</b>	<b>Seymour</b>	<b>Squamish</b>
<b>Class 1</b>	3.40598	4.43943	4.38484	7.1957
<b>Class 2</b>	26.24623	57.05692	57.05818	55.3384
<b>Class 3</b>				
<b>Class 4</b>	24.09433	40.69904	34.55681	35.2034
<b>Class 5</b>	23.34603	16.64661	19.19728	25.1165
<b>Class 6</b>	12.0164	16.34141	16.24855	20.6707
<b>Class 8</b>	11.06348	6.79202	9.58557	9.4004